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THIRTY-SEVENTH ANNUAL REPORT
of
STATE TAX COMMISSION
Division of
Department of Revenue & Taxation
State of Idaho

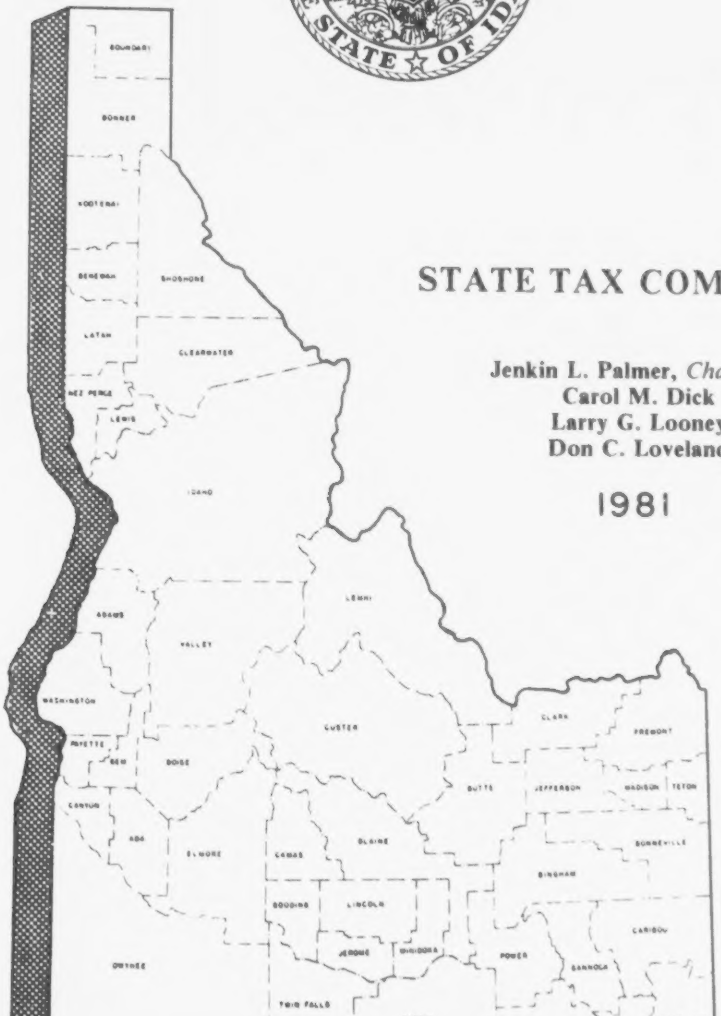
Mt. Heyburn *(Photo courtesy of State of Idaho Division of Economic and Community Affairs)*

John V. Evans
Governor

Jenkin L. Palmer, *Chairman*
Carol M. Dick
Larry G. Looney
Don C. Loveland

1981

State of Idaho


BOUNDARY
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CLEARWATER
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VALLEY
WASHINGTON
CUSTER
CLARK
FREMONT
PAYETTE
GEM
BOISE
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JEFFERSON
MADISON
TETON
CANYON
ADA
ELMORE
CAMAS
BLAINE
BONNEVILLE
BINGHAM
GOODING
LINCOLN
CARIBOU
JEROME
MINIDOKA
POWER
BANNOCK
OWYHEE
TWIN FALLS
CASSIA
ONEIDA
FRANKLIN
BEAR LAKE

STATE TAX COMMISSION

Jenkin L. Palmer, *Chairman*
Carol M. Dick
Larry G. Looney
Don C. Loveland

1981

COMMISSIONERS:
J. L. Palmer
Don C. Loveland
Larry G. Looney
Carol M. Dick

DEPARTMENT OF REVENUE AND TAXATION
STATE TAX COMMISSION
700 W. State St.   P.O. Box 36 - Boise, Idaho 83722

December 1, 1981

The Honorable John V. Evans
Governor of the State of Idaho
and
Members of the State Legislature

Gentlemen:

It is a pleasure to submit herewith the 37th Annual Report of the State Tax Commission, Division of the Department of Revenue and Taxation.

This report has been prepared in accordance with the provisions of Article 4, Section 17 of the Constitution of the State of Idaho, and Sections 63-513(27) and 63-3039, Idaho Code.

The major portion of the report is of a statistical nature and highlights the Department's revenue collections and assessment of property by the use of more graphs and charts which hopefully will be more meaningful.

The report also highlights the Department's organizational structure and administrative activities which reflect our continuing effort to keep pace with Idaho's growing economy.

Respectfully submitted,

JENKIN L. PALMER, CHAIRMAN

Carol M. Dick
CAROL M. DICK, COMMISSIONER

LARRY G. LOONEY, COMMISSIONER

DON C. LOVELAND, COMMISSIONER

JLP:pa

FOREWORD

Due to the nature of the work and responsibilities of this division, the major portion of this report is comprised of statistical data relating to auditing and collecting tax revenues and to the appraisal and assessment of the various categories of taxable property.

Tax revenues are accounted for on a fiscal year basis, July 1 - June 30, whereas property tax and the assessment and valuations of the various categories of taxable property must be maintained on a calendar year basis to coincide with the accounting procedures prescribed by law for counties.

It is not possible to prepare a complete listing as to number, acres and estimated market value of property categories by abstract items for the calendar year in time for the next legislative session. Since the subsequent property assessment roll abstracts are not due until the 4th Monday of December, a supplemental report becomes necessary. This report will be completed near the end of January 1982.

Therefore, in order to ascertain total figures of any one abstract item or grand total value for the state for the full calendar year 1981, this report and the supplement to this report must be read together.

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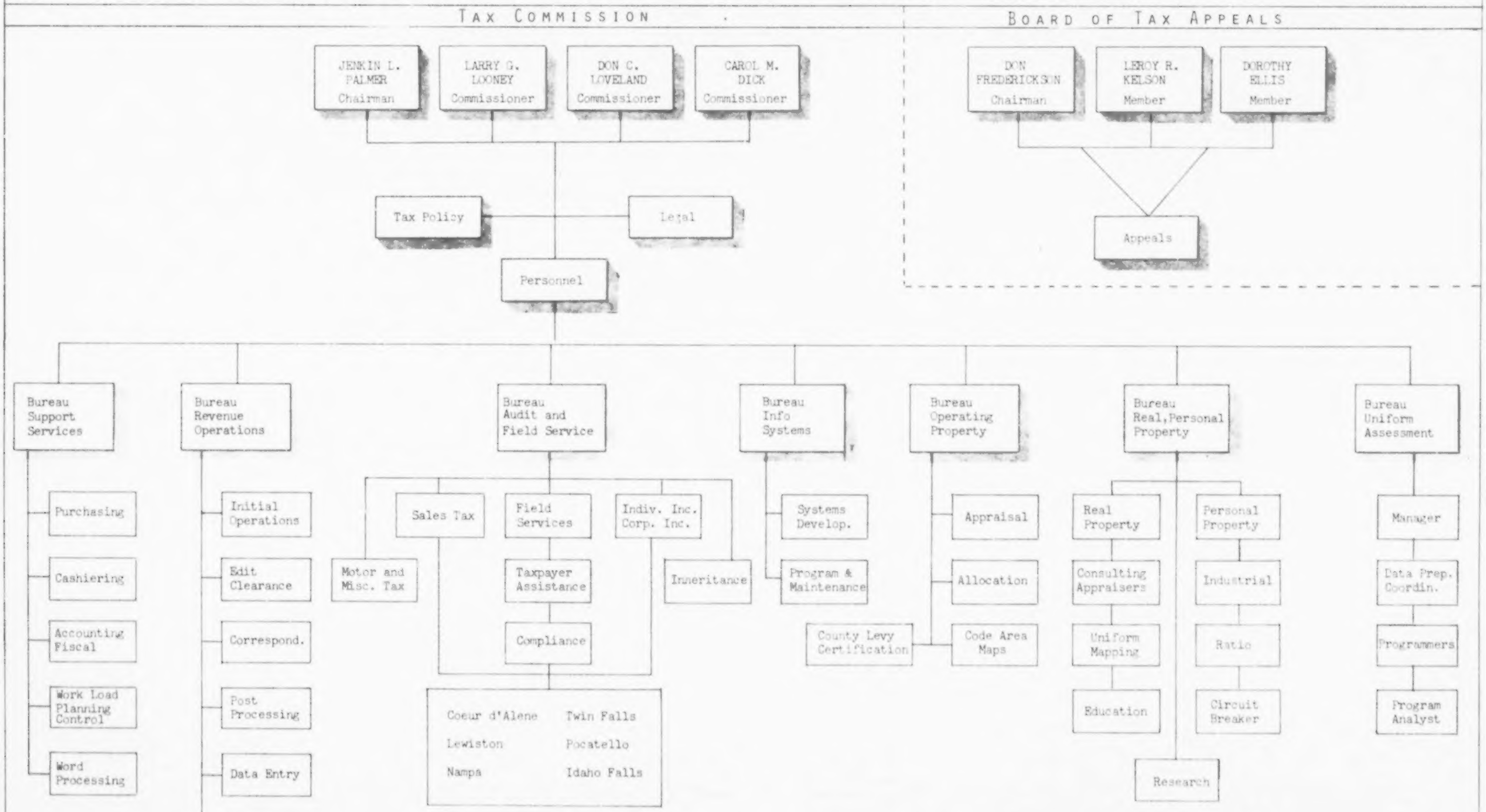
DEPARTMENT OF REVENUE AND TAXATION ORGANIZATIONAL CHART


TAX COMMISSION
BOARD OF TAX APPEALS
JENKIN L. PALMER Chairman
LARRY G. LOONEY Commissioner
DON C. LOVELAND Commissioner
CAROL M. DICK Commissioner
DON FREDERICKSON Chairman
LEROY R. KELSON Member
DOROTHY ELLIS Member
Appeals
Tax Policy
Legal
Personnel
Bureau Support Services
Purchasing
Cashiering
Accounting Fiscal
Work Load Planning Control
Word Processing
Bureau Revenue Operations
Initial Operations
Edit Clearance
Correspond.
Post Processing
Data Entry
Records
Bureau Audit and Field Service
Motor and Misc. Tax
Sales Tax
Field Services
Taxpayer Assistance
Compliance
Indiv. Inc. Corp. Inc.
Inheritance
Coeur d'Alene
Twin Falls
Lewiston
Pocatello
Nampa
Idaho Falls
Bureau Info Systems
Systems Develop.
Program & Maintenance
Bureau Operating Property
Appraisal
Allocation
Code Area Maps
County Levy Certification
Bureau Real, Personal Property
Real Property
Consulting Appraisers
Uniform Mapping
Education
Personal Property
Industrial
Ratio
Circuit Breaker
Research
Bureau Uniform Assessment
Manager
Data Prep. Coordin.
Programmers
Program Analyst

Positions

	FY 81	FY 82
Classified Positions	216	223
Exempt Positions	16	13
Board Members	4	4
	236	240

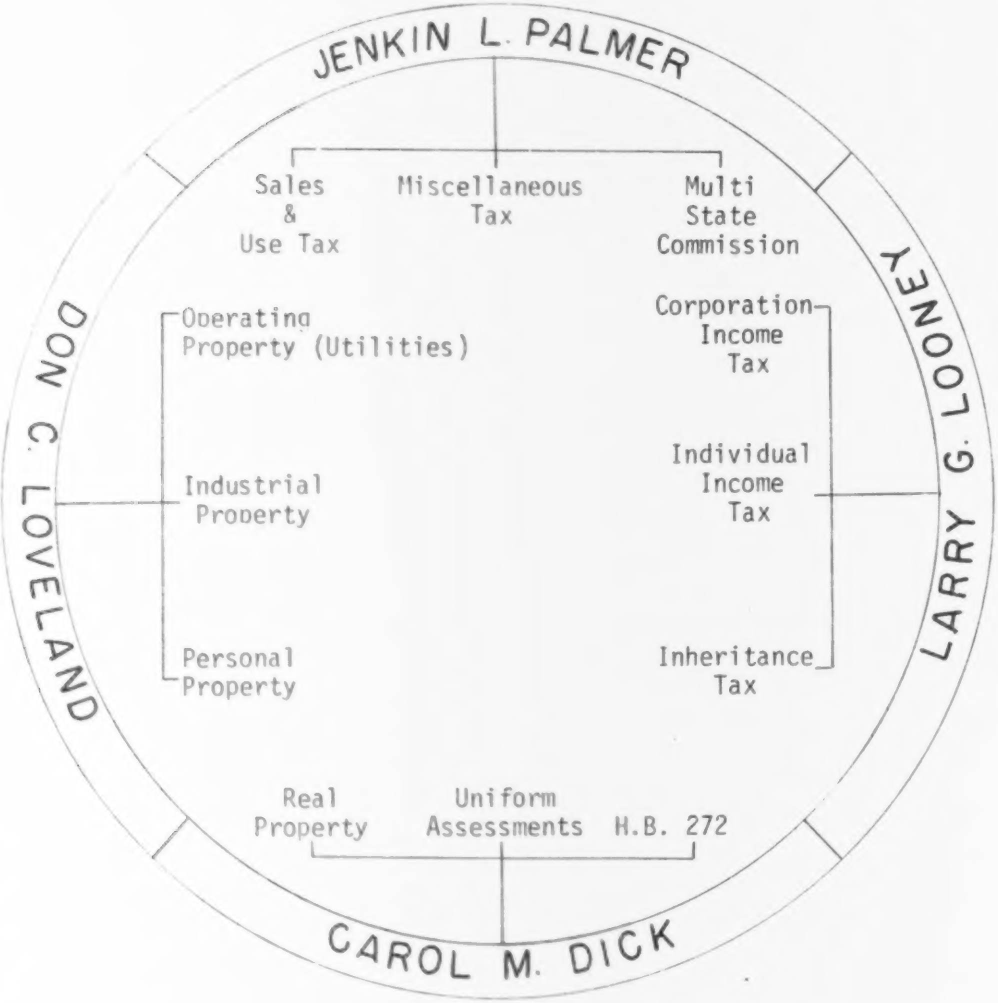
COMMISSIONERS AREA OF RESPONSIBILITY

JENKIN L. PALMER - Sales & Use Tax, Miscellaneous Taxes, Multistate Tax Commission
LARRY G. LOONEY - Individual & Corporation Income Taxes and Inheritance Tax
DON C. LOVELAND - Operating Property (Utilities), Industrial and Personal Property
CAROL M. DICK - Real Property, Uniform Assessments (H.B. 272 & Staff)

11/1/81

ORGANIZATION

TAX COMMISSION AREA OF RESPONSIBILITY


JENKIN L. PALMER
Sales & Use Tax
Miscellaneous Tax
Multi State Commission
DON C. LOVELAND
Operating Property (Utilities)
Industrial Property
Personal Property
LARRY G. LOONEY
Corporation Income Tax
Individual Income Tax
Inheritance Tax
Real Property
Uniform Assessments
H.B. 272
CAROL M. DICK

LEGAL REFERENCES RELATED TO DIVISION

Article VII, Finance and Revenue, Constitution of the State of Idaho; Title 63, Idaho Code, Revenue and Taxation.

DUTIES AND RESPONSIBILITIES OF TAX COMMISSION

The State Tax Commission has the responsibility of providing an efficient and effective administrative program of auditing and collecting the following taxes: Individual income, Corporation Income, Sales, Cigarette, Beer, Wine, Tobacco, Kilowatt Hour, Mine License, Inheritance, Motor Fuels, Unclaimed Property and Railroad Car Company Ad Valorem. Sales and Income Tax assessment complaints are heard following established procedures. Accounts of these collections are accurately maintained and prescribed reports are submitted in accordance with current directives.

The State Tax commission supervises and coordinates the work of the county boards of equalization. It secures, tabulates and performs record-keeping of valuations of all classes of property. It supervises the ad valorem valuation program. It apportions to the state and counties any monies received as required by Idaho Code. The State Tax Commission formulates the administrative construction of ad valorem tax laws. It is required to maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws and to carefully examine statements furnished to it to determine if any county has fixed a levy for any purpose not authorized by law or in excess of the maximum limitations provided by law. It develops, adopts and publishes rules and regulations as required, necessary and desirable to carry out its duties. The Commission provides an education program for its employees and various county employees. It administers the "Circuit Breaker" property exemption program.

Exemption for natural gas and electrical power utilized for pumping irrigation water or drainage purposes are determined for private companies as well as rural Electrical Associations.

A statewide ratio study is conducted annually to normalize distribution of state funds for school foundation programs.

Taxing district boundary records are reviewed, updated and maintained.

The State Tax Commission, meeting as a state board of equalization, is charged with the responsibility of reviewing for accuracy and completeness real and personal property abstracts forwarded from the county auditors.

It also estimates market value, converts to assessed valuation and allocates such valuations to the counties for the following Class 3 operating property (public utilities), i.e.,: railroad companies, railroad car companies, telegraph, telephone, electric, natural gas distribution and pipelines for the transportation of commodities, water and mobile radio telephone companies under the jurisdiction of the Idaho Public Utilities Commission, and the franchises of all persons owning or operating as lessees, or construction of any such companies.

PROPOSED LEGISLATION 1982

The following are summaries of the bills which have been submitted to the Governor's Office for inclusion in the Tax Commission's legislative package for 1982.

1. Amendments to the statutes governing the Idaho travel and convention tax and the Olympic fund checkoff to provide that the administrative costs incurred by the Tax Commission relating to those programs shall be borne by the revenues generated by each.

2. The Commission proposes amending the statutory provisions relating to penalties to provide a penalty for nonpayment of taxes which is equivalent to the delinquent filing penalty.

3. The Idaho Income Tax Act should be amended to adopt for Idaho purposes all of the provisions of the Economic Recovery Tax Act of 1981 affecting the computation of net taxable income with the same effective dates for Idaho purposes as apply for federal purposes.

4. The Idaho Transfer and Inheritance Tax Act should be amended to accomplish the following results:

    a. Eliminate the need for stock transfer consents.

    b. Extend the installment payment privileges to include the federal pickup tax.

    c. Eliminate the need for taxpayers to present courts of probate with receipts of taxes paid in circumstances where no tax is due.

    d. Require corporations to notify the Commission of stock transfers caused by death of a shareholder.

    e. Eliminate the requirement for filing inheritance tax returns where no tax is due.

5. The circuit breaker property tax provisions need to be clarified to specifically state that circuit breaker relief is available only on homesteads.

6. The circuit breaker statutes when last amended inadvertently deleted the paragraph outlining procedures to be followed when the total amount of relief exceeds the amount appropriated to reimburse the counties for the relief. The provisions should be reinstated.

7. With the state returning to current market value as the standard for the levying of property taxes, there is a need to reinstate the requirement for continuing reappraisal programs to maintain current market value levels. The Commission proposes that revaluations be required once every three years with authority granted to the Commission to extend the time to five years.

8. The statutes governing appeals from statewide operating values of utilities and railroads set by the Tax Commission are ambiguous. The statutes should be clarified to provide an appeal to the district court rather than to the Board of Tax Appeals.

9. Provisions relating to the computation of taxable income for income tax purposes need several adjustments:

   a. Nonresident officers of corporations earning more than half their income from Idaho sources and nonresident shareholders of Subchapter S corporations should not be required to report to Idaho income for compensation actually performed outside the state.

   b. Nonresident beneficiaries of Idaho trusts receiving taxable distributions from the trust are required to file nonresident Idaho income tax returns reporting the income. In the event that the nonresident beneficiary fails to file a return, the Commission proposes that the trust shall be taxable upon the income not reported by the beneficiary.

   c. Idaho taxpayers will be required to addback to federal net taxable income for state purposes any lump sum distribution deducted from gross income pursuant to Section 402(e)(3) of the Internal Revenue Code.

10. The Income Tax Act is presently unclear as to the statute of limitations for claiming grocery credit refunds. The Commission proposes to clarify the statute by providing that the refunds must be claimed within the same time period that a refund of withholding from wages must be claimed.

11. The credit claimed for taxes paid to another state by a resident of the state of Idaho should be expanded to include taxes paid to another state by a part-year resident of the state in regard to income earned during the time the taxpayer was an Idaho resident.

12. The present election permitted to a husband and wife, only one of whom is a resident of Idaho, to file either joint or separate returns discriminates against Idaho residents and should be eliminated.

13. The fact that the statute of limitations on Idaho individual income tax runs from the date the return was filed causes the period of limitations to be different for state and federal purposes. The statute should be amended to provide that in the case of returns filed prior to the due date the statute runs from the due date thereby conforming Idaho to federal practices.

14. The exemptions from the sales taxes should be narrowed to provide that machinery and equipment used to produce motor fuels, the retail sales of which is not subject to tax, are excluded from the production exemption.

15. Through oversight, the mine license tax does not require the payment of interest when an extension of time for filing the return has been granted. Interest should apply at the same rate as it applies upon extensions for other taxes.

16. Receipts to the state from the unclaimed property trust fund are presently paid to the permanent building fund. However, there are two differing statutory requirements. One statute requires the receipts to be paid to the state's general account while the other requires the money be paid to the permanent building fund. These statutes should be conformed to the present practice and the apparent legislative intent that the money be paid to the permanent building fund.

MAJOR LEGISLATIVE ACTIONS - 1981

INCOME TAX

1. Conformity with Internal Revenue Code
Some of the changes were necessary to insure conformity or tax equity of state tax laws with Federal income tax laws as follows:

Federal Gasohol & Alcohol Income Tax Credits The Federal Crude Oil Windfall Profit Tax Act of 1980 allows a Federal income tax credit for alcohol and alcohol blended fuels (gasohol) effective for fuel sales and uses after September 30, 1980. The amounts of such Federal credits must be added back to Federal gross income. Since Idaho does not allow these credits, Idaho Code, Section 63-3022, has been amended by the addition of subsection (n) which allows a deduction for the Federal "add-back" in determining Idaho taxable income. (House Bill 29, retroactive to October 1, 1980, shall first apply to taxable years beginning on or after October 1, 1980.)

Gross Income Filing Requirements The gross income levels at which most individuals must file tax returns have been raised to the Federal levels by amendment to Idaho Code, Section 63-3030. The "single" category has been raised to $3,300, the "married-joint" category to $5,400, and "surviving spouse" to $4,400. For a nonresident or part-year resident, the gross income level was raised from $750 to $1,000. The filing requirements for estates, trusts, corporations, partnerships, or fiduciaries were not changed. (House Bill 68, effective January 1, 1981.)

Internal Revenue Code Definition Adopted Idaho Code, Section 63-3004, was amended to adopt the I.R. Code as in effect January 1, 1981, except that provisions of the Installment Sales Revision Act of 1980 were made retroactive to the 1980 effective dates under the Internal Revenue Code.

Adoption of the I.R.C. results in our adoption of the Crude Oil Windfall Profit Tax Act of 1980 which amended I.R.C. section 116. This excludes from gross income, effective January 1, 1981, up to $400 on a married-filing-joint return and up to $200 on other returns of amounts received as interest or dividend income.

The Windfall Profit Tax Act also repealed the "carryover basis," with certain exceptions, for tax purposes, of property acquired from a decedent. Gain or loss on such property will continue to be computed under the "stepped-up" basis rules of I.R.C. section 1014.

Another change made by the Windfall Profit Tax Act is that I.R.C. section 164(a) now allows a deduction for the Windfall Profit Tax imposed by I.R.C section 4986 for the taxable year within which paid or accrued. (House Bill 138, effective dates as noted in first sentence above.)

New Corporations - Proration of Minimum Tax Idaho Code, Section 30-1-133, was amended to read as follows:

30-1-133. NEW CORPORATIONS -- PRORATION OF MINIMUM TAX -- NOTICE TO TAX COMMISSION (EFFECTIVE JULY 1, 1981). At the time of filing its articles of incorporation or its application for a certificate of authority, each corporation not exempted by section 30-1-132, Idaho Code, shall pay to the secretary of state the minimum tax for the remainder of the fiscal year, prorated quarterly; i.e., if the filing is made between July 1 and September 30 the tax shall be twenty dollars ($20.00); and if between October 1 and December 31, fifteen dollars ($15.00); if between January 1 and March 31, ten dollars ($10.00); and if between April 1 and June 30, five dollars ($5.00).

The secretary of state shall provide the names and addresses of all such new corporations to the tax commission within thirty (30) days after filing. If a corporation's first taxable year end does not fall within the same state fiscal year in which the articles of incorporation were filed or the application for certificate of authority was filed, the corporation's franchise tax for the following fiscal year shall be the minimum tax of twenty dollars ($20.00). The franchise tax for such taxable years shall be paid to the tax commission not later than November 1 of the state fiscal year following the state fiscal year in which the corporation's articles of incorporation were filed or the application for certificate of authority was filed. Forms will be provided by the tax commission. Not later than July 15 of each year, the secretary of state shall provide to the tax commission a list of all corporations which are subject to the franchise tax and whose articles of incorporation or applications for certificate of authority were filed during the immediately preceding state fiscal year. The tax commission will mail forms for payment of the franchise tax to all such corporations. (Senate Bill 1018, effective for tax years ending on or after July 1, 1981.)

2. Bad Checks - Processing Charge
Idaho Code, Section 63-3046, was amended to provide for a processing charge to be established by the Tax Commission to be collected from persons who issue "insufficient funds" checks in payment of taxes. The money collected will be used to defer actual costs involved in handling such checks.

As directed by the House Revenue and Taxation Committee, the charge will be limited to $10. (House Bill 67, effective upon enactment (3/31/81) and promulgation of a regulation by the Tax Commission on July 1, 1981.)

3. Interest Rate Raised to 12%
The interest rate on refunds, deficiencies, and extensions of time on all taxes administered by the Tax Commission was raised to 12%. Idaho Code, Sections 63-3045, 63-3073, 63-3033, 63-3626, 63-3632, 63-3623, 63-2702, 63-2422, 49-1238, 49-1235, 63-2565, 14-411, 14-412 and 14-418, were affected by the change in rates. (House Bill 61, effective July 1, 1981.)

4. Nongame Wildlife Species - Tax Return Donation
A taxpayer may, under new Section 63-3067A, Idaho Code, designate all or any part of their income tax refund to be deposited to the Fish and Game Trust Account. If the taxpayer has an income tax liablity, he(she) may, in addition to their tax obligation, include a donation to be deposited to the Fish and Game Trust Account. The designated amounts are to be used by the Fish and Game Department for management and protection of nongame species of wildlife. (House Bill 56, effective when implemented by rules and regulations promulgated by the Tax Commission on October 26, 1981.)

5. U.S. Olympics - Tax Return Donations
Idaho taxpayers will be able to designate up to $5 of their income tax refund to the U.S. Olympics as provided by new Idaho Code, Section 63-3067B. If no refund is due, they may, in addition to their tax obligation, include a donation not exceeding $5 for the Olympic Account. (Senate Bill 1082, effective January 1, 1982.)

6. School District Designation on Tax Return
A new section, 63-3089, requires the Tax Commission to provide a conspicuous place on income tax returns for taxpayers to designate the number of the school district in which the taxpayer has his permanent place of residence. (House Bill 217, effective July 1, 1981. The Tax Commission will be unable to implement this law until 1981 income tax returns are printed.)

7. Deductions for Medical Assistance, Personal Medical Care Services and Maintaining a Household for Family Members Age 65 or Older
   (a) The contributions to the medical assistance account and expenditures for "personal care services" for family members are allowed in addition to the zero bracket amount.

   (b) Additional "itemized deductions" are allowed for contributions to the medical assistance account and for expenditures for "personal care services" for family members .

   (c) "Personal Care Services" are defined in Chapter A47, Title 39, Idaho Code. "Personal Care Services" are defined as services for personal care made necessary only by the fact that the dependent is residing in the home and includes such nonmedical support as assistance in bathing, dressing, eating, walking, etc., and such medical related support as purchase of medical appliances, prosthetics, prescription drugs and medical equipment.

   (d) There is no age limit on the family member for whom "personal care services" are provided.

   (e) Under new Section 63-3022E, the family member who is 65 years old or older must receive over one-half of their support from the person maintaining the household. However, no other dependency requirements are necessary. An additional $1,000 deduction from taxable income is allowed for each family member, 65 or over, to the person maintaining the household.

(f) New Section 63-3025D, allows a $100 refundable tax credit, in lieu of the $1,000 deduction allowable by Section 63-3022E. The $100 credit is refundable whether or not the individual maintaining the household meets the gross income filing requirements. (House Bill 173aa, effective January 1, 1981.)

8. License Fees v. Franchise Tax
Idaho Code, Section 63-3079 was amended to delete obsolete reference to license fees and insert the correct reference to the current franchise tax. (House Bill 44, effective January 1, 1981.)

ESTATE, TRANSFER AND INHERITANCE TAXES

1. Generation Skipping Transfer Tax
Idaho Code, Sections 14-407a and 14-407b, were amended to impose a "generation skipping transfer tax." The inheritance tax payable to the state will be equal to the maximum state death tax credit allowed by the Federal "generation skipping transfer tax." (House Bill 163, effective retroactive to January 1, 1977.)

2. Valuation of Agricultural Property
Idaho Code, Section 14-402, was amended to allow agricultural property to be valued as provided by portions of section 2032A of the Internal Revenue Code. In general, it allows farm property to be valued based upon the capitalized earning power of the property. (House Bill 236, effective January 1, 1981.)

3. Inheritance Tax Exemptions
The value of property exempt from inheritance taxes has been increased in amount by amending Idaho Code, Section 14-408. The amount of the maximum Federal estate tax unified credit exemption equivalent shall be exempt from Idaho inheritance taxation. (House Bill 237, effective January 1, 1981.)

OTHER TAX LAW CHANGES

1. Impersonating Tax Officials
Any person who unlawfully holds himself (herself) out as an officer, agent, deputy or employee of the state tax commission or of any county assessor, shall be guilty of a felony, under new Idaho Code, Section 18-6309. (House Bill 28, effective July 1, 1981.)

2. Restrictions on Transfers of Liquor Licenses
New Section 23-950, Idaho Code, provides that no license to retail liquor by the drink shall be renewed, transferred, assigned, leased or sold if there exists an outstanding tax warrant for taxes accrued by the licensed premises. Also, the license is subject to levy and distraint pursuant to Chapter 30, Title 63, Idaho Code. (House Bill 45, effective July 1, 1981.)

3. Increase of 2¢ on Motor Fuel Tax
Idaho Code, Section 63-2406, was amended to increase the tax on motor fuels and/or aircraft engine fuel from 9 1/2¢ to 11 1/2¢ per gallon. (House Bill 208, effective July 1, 1981.)

4. Two Percent (2%) Severance Tax Established on Gas and Oil
A 2% severance tax on oil or gas produced in Idaho has been established by new Section 47-331, Idaho Code. If and when oil or gas are discovered and produced in Idaho, the severance tax will be administered by the State Tax Commission. (House Bill 180, effective July 1, 1981.)

5. Two Percent (2%) to Promote Tourism
Idaho Code, Section 57-805, has been amended and new sections 67-4710 through 67-4719 enacted to promote travel and tourism in the state. The new laws impose a 2% tax on the cost of lodging at hotels, motels, campgrounds, condominiums, etc. The tax will be administered by a committee of travel and convention business individuals appointed by the governor. (House Bill 111, effective April 6, 1981.)

6. Set-off of Income Tax Refunds to Apply to Delinquent Child Support Payments Owing to Department of Health and Welfare
This new law, established by new Section 56-2030, Idaho Code, allows Health and Welfare to collect delinquent child support payments by having the State Tax Commission withhold such payments from income tax refunds. (House Bill 331, effective March 30, 1981.)

7. Resort Cities Local Option Nonproperty Tax
Section 50-1044, Idaho Code, was amended to allow resort cities with a population not in excess of 10,000, upon approval by voters to impose one or more local-option nonproperty taxes. The law formerly allowed such taxes in a resort city in a county with a population not in excess of 20,000. The intent is to allow the city of Lava Hot Springs to impose this tax. (House Bill 368, effective July 1, 1981.)

8. Gasohol Tax Refunds
Idaho Code, Section 63-2432, was amended to eliminate the requirement that motor fuel refund claims be paid at the rate of 50% of the claimed amount, effective April 1, 1981. Section 63-2432A, Idaho Code, was amended to abolish the gasohol refund account, effective on or after July 1, 1981. Section 63-2406 was amended to provide that gasohol shall be taxed at 4¢ per gallon less than motor fuels and/or aircraft engine fuel, from May 1, 1981 to April 30, 1986. (House Bill 390, enacted on April 7, 1981, effective dates as noted above.)

9. Sales Tax Distribution
Idaho Code, Section 63-3638, was amended to change the method of computing the amounts to be distributed to county taxing districts. (House Bill 357, effective July 1, 1981.)

PROPERTY TAX

1. Ambulance Districts
Increases valuation limit from one hundred twenty-five to two hundred million dollars ($125,000,000 to $200,000,000) for special tax levy. (Section 31-3908, Idaho Code, HB 10)

2. Impersonation of Revenue Agents
Impersonation of agent, officer, deputy or employee of the State Tax Commission or assessor's office in Idaho is a felony. (Section 18-6309, Idaho Code. HB 28)

3. Property Exempt from Taxation
Section 63-105E was amended to read: 63-105E. Property exempt from taxation -- Capital stock, bonds, deposits and intangible personal property. the following property is exempt from taxation: Capital stock, bonds and other intangible personal property. The deposits in national banks, state banks and savings and loan associations, credit unions or associations organized under the laws of the State of Idaho for the purpose of accumulating the savings and funds of their members and lending the same to their members. (HB 30)

4. License Fees for Boats
Boat length for the basis $5.00 fee was changed from 0 to 8 feet, to 0 to 12 feet, and the $1.00 per foot fee for vessels over 12 feet was changed to $2.00. (Section 49-3210, Idaho Code. HB 63)

5. Destruction of Records
Gives Boards of County Commissioners authority to destroy cancelled checks, warrants or any form of claim or voucher which has been paid, at any time after five (5) years from the date of payment or cancellation. (Section 31-871, Idaho Code. HB 122)

6. Right to Farm
Provides that an agricultural operation is not a nuisance unless improper or negligent. Voids local ordinances which are contrary. (Sections 22-4501 through 22-4504, Idaho Code. HB 167)

7. Mobile Homes May Constitute Real Property
Mobile homes may be considered as real property for taxation and financing only, if the running gear is removed, the mobile home is permanently affixed to a foundation on land which is owned or being purchased by the owner or purchaser of said mobile home and if the owner or purchaser records with the county recorder in which the mobile home is situated a non-revocable option to declare the mobile home as real property (Section 63-307B, Idaho Code. HB 174)

8. Warrants of Distraint
Changes from 30 to 90 days the time period given the sheriff to complete his execution of warrants of distraint. (Section 53-1305, Idaho Code, HB 196)

9. Property Tax Reduction (Circuit Breaker) Program
Applicants receiving public funds no longer denied participation in program. (Section 63-123, Idaho Code, repealed. HB 203)

10. Property Tax Reduction (Circuit Breaker) Program
Disabled persons non-veteran, whose disability is recognized by the Social Security Administration, U.S. Railroad Retirement Board or Civil Service Retirement System may qualify for property tax relief. (Section 63-117, Idaho Code. HB 436)

11. Fees for Motor Vehicles
    Fees for most motor vehicles were increased by amendments to: Section 49-126, Idaho Code, HB 267; Section 49-127 and 49-127A, Idaho Code. HB 440.

12. Fees for Motor Vehicle Records
    Fees for certain motor vehicle records were increased and a fee for a vehicle identification number (VIN) inspection and disposition of said fee was set. (Section 49-104, Idaho Code. HB 291)

13. Emergency Medical Services Fee
    A fee of fifty cents ($.50) shall be collected, in addition to any administrative fee and motor vehicle registration tax or fee, for deposit in the state emergency medical services account. (Section 49-158, Idaho Code. HB 263)

14. Home Owner's Exemption - 1981 Only
    For tax year 1981, twenty percent (20%) or the first ten thousand dollars ($10,000) of the market value whichever is less, of owner occupied residential improvements used as the primary dwelling place of the owner is exempt from ad valorem taxation. Owner must have applied to the county assessor on or before June 15, 1981. (Section 63-105DD, Idaho Code. SB 1193)

15. Budget Limitations and Deletion of 1978 Value Level for Assessment Purposes
    Omnibus legislation which placed limits on budget requests and tax charges of taxing districts. It also did away with the 1978 value level for assessments and the two percent (2%) per year inflationary rate. (Sections 33-9-2, 33-804, 33-1002, 63-923, 63-2220, and 63-1607, Idaho Code. HB 389)

16. Approval of Plats
    A paragraph was added to allow recording of plats under Sections 52-1314 and 63-303, Idaho Code, without certification by the county treasurer. Also the reference to the method to be used in computing the tax was stricken. (Section 50-1308, Idaho Code. HB 197 and HB 325)

BRIEF NARRATIVE DESCRIPTION OF THE PRINCIPAL REVENUE PROGRAMS IN IDAHO

The following is a brief narrative description of the various principal revenue programs in Idaho. It is here offered for quick general reference.

PROPERTY TAX

All property within the jurisdiction of this state, not expressely exempted, is subject to assessment and taxation. All real and personal property is to be appraised and assessed by the county assessor, for assessment purposes, at market value as of the December 31, 1978 level.

The property tax in Idaho is used entirely for the support of public schools, cities, counties, and special districts. No property tax has been levied and collected to finance state needs, except for bonded indebtedness, since 1965.

Taxes on real and secured personal property are due by the 20th of December and are collected by the county treasurer. One-half of the tax can be paid by December 20 and the other half by June 20 next without penalty. Unsecured personal property is valued by the assessor and the taxes due thereon are collected by the treasurer upon demand.

Inventories, livestock and forest products are not subject to taxation. Household belongings and clothing are not taxed. Neither are automobiles which are licensed under the state's motor vehicle laws. Other exemptions include properties of religious, fraternal and educational organizations and institutions.

Partial tax liability is exempted for the retired, the elderly, the blind, fatherless children under eighteen, widows, widowers, and certain American veterans. The extent of the exemption is dependent upon income. Application forms are available through the county assessors' offices.

A timber severance tax of 12 1/2% of the stumpage value is collected on timber severed from lands classified under the reforestation act. The tax is collected by the assessor of the county in which the timber is severed. Timber growing on other lands is taxed as other properties are taxed.

Operating property (public utilities, railroad car companies and railroads) is valued and assessed by the State Tax Commission, which apportions and certifies assessed values to county auditors. The county auditors calculate the amount of tax in the same manner as is applied to real and personal property.

Rural electrical associations pay a tax in the amount of 3 1/2% of gross revenue (in lieu of property tax) as computed by the State Tax Commission and is apportioned to counties on a wire mile basis.

When an individual property owner disagrees with the value placed on his property by the assessor, his complaint should be taken first to the assessor. In the event further action is deemed necessary, the following avenues are open to the property owner: (1) The County Board of Equalization; (2) The State Board of Tax Appeals; (3) The District Court; (4) The Supreme Court.

County officers who administer the valuation and taxing of property are offered aid and training through the State Tax Commission's Education Department.

The rate of taxation on property is governed by the needs of the various taxing authorities. County Commissioners, City Councils and School Trustees hold public budget hearings and approve or adjust budgets submitted. However, all operating budgets of each taxing district are restricted on the ad valorem portion of its budget by a percentage increase as set by the legislature.

For 1981, the Legislature granted an exemption to homeowners on their principle residence, amounting to 20% of the value of the residential improvements only or $10,000, whichever is less.

PERSONAL INCOME TAX

In the operation of its government, Idaho places considerable reliance upon personal and corporate income taxes. Idaho has had a personal income tax since 1931. For salaried workers, the income tax is collected mainly by withholding. The method is similar to the federal system, in that withholding rates are tailored to the income, personal exemptions, etc., of the employee. The withholding tables and formulas approximate as nearly as possible the actual tax liability of each wage earner.

Every employer must withhold from wages, salaries and bonuses an amount substantially equivalent to the tax due. Farmers and all other employers exempt from withholding under the Internal Revenue Code are required to withhold 1% of gross wages.

For tax years beginning on or after January 1, 1959, Idaho has adopted the federal definition of taxable income with some adjustments. The following tax rates have been effective since 1973.

Rates to Apply to the State Taxable Balance

Rate of Tax:	If Single:	Rate of Tax:	If Joint:
1st $1,000	2%	1st $2,000	2%
Next $1,000	4%	Next $2,000	4%
Next $1,000	4.5%	Next $2,000	4.5%
Next $1,000	5.5%	Next $2,000	5.5%
Next $1,000	6.5%	Next $2,000	6.5%
All over $5,000	7.5%	All over $10,000	7.5%

A tax is imposed for each taxable year on the taxable income of resident individuals, estates and trusts and upon the taxable income of nonresidents or part-year resident individuals, estates, and trusts from Idaho sources. The taxable income of part-year residents from sources within the state is determined in the same manner as provided for nonresidents.

Persons other than corporations are allowed a $15 grocery credit ($30 for senior citizens) against taxes due for each person for whom a deduction is taken. Tax credits are also available to individuals for contributions made to qualifying educational institutions, political contributions, investment in personal property used to produce "gasohol," an Idaho resident's payment of income taxes to other states, and for care of an elderly family member.

A $10 permanent building fund tax is paid by every taxpayer required to file a return except persons who are blind or receiving public assistance at the close of their tax year. Spouses filing joint returns are deemed single persons for this purpose.

For 1981, a deduction of $1,000 is allowed for each personal exemption claimed. In addition, itemized deductions or the same zero bracket amount claimed for federal purposes is allowed in the computation of Idaho income which is subject to tax.

Nonresident individuals with income from Idaho sources may be allowed a credit for income tax paid to Idaho if the same income is reported on the return filed in their state of residence. The credit, if allowed, must be claimed on the return filed in the state where the taxpayer is a resident.

CORPORATION NET INCOME TAX

A tax is imposed on the taxable income of any corporation derived from sources within Idaho, at the rate of 6.5% of such taxable income. An additional tax of $10 is paid by every taxpayer filing a return, with the exception of those electing to file under the provisions of Section 1372 of the Internal Revenue Code as a "Subchapter-S corporation."

Taxable income is "taxable income" as defined in the Internal Revenue Code with certain adjustments. Multistate corporations whose only activity within Idaho consists of sales not in excess of $100,000 may instead pay a tax at the rate of 1% of gross sales within Idaho.

Corporations may be entitled to tax credits for contributions made to qualifying educational institutions located within Idaho and for investment in personal property used to produce "gasohol."

All domestic and foreign corporations having a business situs in the State of Idaho are subject to this tax. Multistate corporations are subject to allocation and apportionment sections of the Uniform Division of Income for Tax Purposes Act.

Insurance companies, in lieu of this tax, pay a tax based upon premiums.

Corporation Fees and Taxes/Franchise Tax

For taxable years ending on or before June 30, 1980, firms filing corporation papers under the laws of the State of Idaho and qualifying foreign corporations wishing to do business in the State of Idaho are required to pay filing fees ranging from $20 for firms with authorized capital stock of $25,000 and less, to $300 for those with capital stock in excess of $1,000,000.

All such corporations at the time of filing Articles of Incorporation, except such as are exempt, are required to pay the Annual Corporation License Tax prorated by quarter for the remaining portion of the fiscal year ending June 30. Corporations having shares of stock of NO PAR VALUE must pay on the valuation of $100 for each share of such stock and capitalization and tax will be estimated upon that basis.

For all taxable years ending on or after July 1, 1980, a corporation franchise tax equal to two-tenths of one percent (.2%) of net taxable income, or net distributable income in the case of corporations filing pursuant to Section 1372 of the Internal Revenue Code, shall be imposed to replace the corporation filing fees described above. The franchise tax, which shall be computed before application of carrybacks, carryovers and credits, is limited to a minimum of $20 and a maximum of $500 for each corporation which operates or is authorized to conduct business within the state.

The franchise tax, which is to be computed and paid with the annual filing of the corporation income tax return, shall apply to all corporations except state regulated insurance companies, corporations which are not organized for pecuniary profit and nonproductive mining corporations.

Domestic Corporations

Other miscellaneous costs - approximately $10.00.

Foreign Corporations

Other miscellaneous costs - approximately $10.00.

MINE LICENSE TAX

Rate of tax: 2% of the value of ores mined or extracted; due and payable on the same date the income tax return is due. This tax applies to every person, copartnership, company, joint stock company, corporation or association in the business of mining.

ELECTRICITY TAX

A tax of 1/2 mill per kilowatt hour is imposed on the production of electrical energy produced in the State of Idaho by means of water power. Exempt from the tax is electricity used for pumping water for irrigation purposes and that used in manufacturing, mining, milling, smelting, refining and processing.

OIL AND GAS SEVERANCE TAX

A 2% severance tax on oil and gas produced within Idaho has been enacted effective July 1, 1981. Persons owning an interest in the production shall be liable for quarterly payment of the tax based upon the market value of the oil or gas produced. Oil and gas used in production or for repressuring or recycling shall be exempt form the tax.

INHERITANCE AND GIFT TAXES

Idaho has no Gift Tax, per se.

Idaho imposes an inheritance tax according to the relationship of the beneficiary to the decedent and the amount received.

The tax is computed on the true market value, at the time of death, of decedent's net estate at the rates set out in the schedule following. Exemptions are deducted from the aggregate value of the property transferred and the tax is computed on the remainder. In computing the tax, it should also be remembered that Idaho is a community property state and the laws governing inheritance of community property differ from those governing the descent of separate property. Community property passes to a surviving spouse exempt from inheritance tax. The tax is computed on estates of nonresident decedents in the same manner as in the case of resident decedents.

An exception to true market value is available for agriculture property as defined by Section 63-112, Idaho Code. Qualified property may be valued according to Section 2032A of the Internal Revenue code for the purpose of inheritance tax.

Transfers are taxable when made by will, intestate law, grant or gift in contemplation of death, or grant or gift intended to take effect in possession or enjoyment at or after death. Jointly held property is taxable at the death of one of several joint owners.

Transfers of real and tangible property located within the state are subject to tax. Intangible personal property which has gained a business situs within the state is also taxable under the Idaho statutes; however, states having a reciprocal agreement of exemption are generally recognized and can exercise the exemption.

Classes of Beneficiaries:

I. Spouses, lineal issue, lineal ancestors, adopted, or mutually acknowledged children or their lineal issue.

II. Brothers or sisters or their descendants, wives or widows of sons or husbands of daughters.

III. Brothers or sisters of parents or their descendants.

IV. All others.

Exemptions	Class of Beneficiary			
	I	II	III	IV
Community property transferred to a surviving spouse is fully exempt.				
Separate property transferred to widow or widower.	$50,000	--	--	--
Community or separate property transferred to a minor child of the decedent.	$50,000	--	--	--
Community or separate property transferred to others.	$30,000	$10,000	$10,000	$10,000

An additional exemption was provided by the 1981 Legislature to allow a minimum estate exemption of an amount equal to the equivalent exemption of the federal unified credit. This was $175,625 in 1981 and will increase annually to $600,000 in 1987.

Rates of Tax					
Value of Inheritance in excess of exemption.					
First increment $ 1 - $ 25,000	2%	4%	6%	8%
Second increment $ 25,001 - $ 50,000	4%	6%	9%	14%
Third increment $ 50,001 - $100,000	6%	8%	12%	20%
Fourth increment $100,001 - $200,000	8%	12%	15%	30%
Fifth increment $200,001 - $500,000	10%	16%	20%	30%
Sixth increment $500,001 - and over	15%	20%	25%	30%

UNCLAIMED PROPERTY

Chapter 5, Title 14, Idaho Code, provides a mechanism to reunite owners with their lost or forgotten property. It also creates a revenue without taxation from the property for which the owners cannot be located. For Fiscal Year 1981 the total Unclaimed Property value remitted to the State of Idaho was $77,010.14. Of this, $9,125.06 was returned to its owners.

SALES AND USE TAXES

The Idaho sales tax is a tax imposed directly upon retail sales transactions involving the sale of tangible personal property and certain other sales such as admission charges or charges for the use of recreational facilities. The Idaho sales tax is a tax upon the purchaser which the retailer is required to collect and remit to the Tax Commission. The Idaho use tax is a complimentary tax which is imposed upon the use, storage or other consumption of tangible personal property in the State of Idaho if no sales tax was paid on the purchase of the property. The current tax rate is 3%.

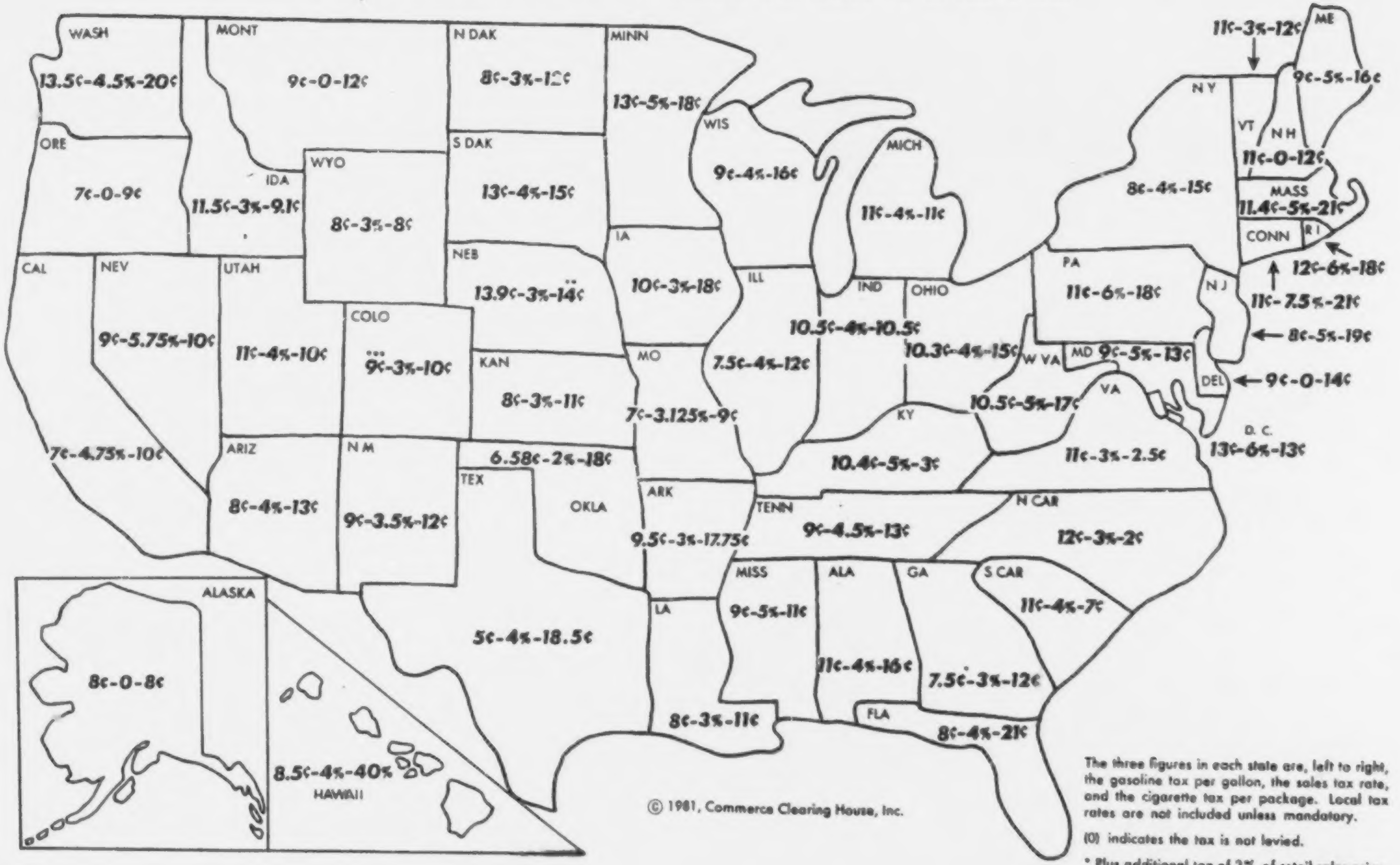
Our present "Sales Tax Act" was enacted in 1965. Sales and Use Tax follows only the property and individual income tax as a major revenue source. It is an important part of Idaho's "three-legged tax structure."

MOTOR VEHICLE AND SPECIAL FUELS TAX

A special fuel means and includes all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles, except it does not include motor fuel as defined in Section 63-2402, Idaho Code.

The amount of the special fuel tax is 9 1/2¢ per gallon of sales. All vehicles weighing less than 16,000 pounds are required to pay the 9 1/2¢ state tax at the time of purchase of special fuel, to the Tax Commission. Dealers of special fuel are required to file a quarterly tax return with the Department of Revenue and Taxation, State Tax Commission. A special fuel dealer is any person in the business of handling special fuel who delivers any part thereof into the fuel supply tank of any motor vehicle under 16,000 pounds not owned by him. A special fuel is any fuel other than gasoline used to generate power to propel any motor vehicle. Before a person may act as a special fuel dealer in the State of Idaho, he must hold an uncancelled Special Fuel Dealer's License. The license must be returned for cancellation when the dealer sells his business or discontinues selling special fuel. Before a license is issued, the person must first post with the Department of Revenue and Taxation, State Tax Commission, a surety bond in the minimum amount of $500, or the equivalent of two (2) months' fuel tax liability, whichever is greater.

STATE GASOLINE, SALES AND CIGARETTE TAX RATES AS OF JULY 1, 1981


WASH
13.5¢-4.5%-20¢
MONT
9¢-0-12¢
N DAK
8¢-3%-12¢
MINN
13¢-5%-18¢
ME
11¢-3%-12¢
9¢-5%-16¢
N Y
VT
N H
11¢-0-12¢
ORE
7¢-0-9¢
IDA
11.5¢-3%-9.1¢
WYO
8¢-3%-8¢
S DAK
13¢-4%-15¢
WIS
9¢-4%-16¢
MICH
11¢-4%-11¢
8¢-4%-15¢
MASS
11.4¢-5%-21¢
CONN
R I
12¢-6%-18¢
CAL
NEV
9¢-5.75%-10¢
UTAH
11¢-4%-10¢
COLO
***9¢-3%-10¢
NEB
13.9¢-3%-14¢**
IA
10¢-3%-18¢
ILL
7.5¢-4%-12¢
IND
10.5¢-4%-10.5¢
OHIO
10.3¢-4%-15¢
PA
11¢-6%-18¢
N J
11¢-7.5%-21¢
8¢-5%-19¢
W VA
MD
9¢-5%-13¢
DEL
9¢-0-14¢
KAN
8¢-3%-11¢
MO
7¢-3.125%-9¢
KY
10.4¢-5%-3¢
10.5¢-5%-17¢
VA
11¢-3%-2.5¢
D. C.
13¢-6%-13¢
7¢-4.75%-10¢
ARIZ
8¢-4%-13¢
N M
9¢-3.5%-12¢
6.58¢-2%-18¢
TEX
OKLA
ARK
9.5¢-3%-17.75¢
TENN
9¢-4.5%-13¢
N CAR
12¢-3%-2¢
MISS
9¢-5%-11¢
ALA
11¢-4%-16¢
GA
7.5¢*-3%-12¢
S CAR
11¢-4%-7¢
5¢-4%-18.5¢
LA
8¢-3%-11¢
FLA
8¢-4%-21¢
ALASKA
8¢-0-8¢
8.5¢-4%-40%
HAWAII

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The three figures in each state are, left to right, the gasoline tax per gallon, the sales tax rate, and the cigarette tax per package. Local tax rates are not included unless mandatory.

(0) indicates the tax is not levied.

* Plus additional tax of 3% of retail sales price, less the 7.5¢ tax.

** Effective August 30, 1981 (13¢ until then).

*** Effective July 2, 1981 (7¢ until then).

The Special Fuel Law exempts from the tax all fuel sold for non-highway uses. Also, the law exempts from the tax any vehicle paying a use fee pursuant to Section 49-127(d)7, Idaho Code.

Therefore, the tax should be collected from all special fuel vehicles which have a gross vehicle weight under 16,000 pounds.

A tax of 3 1/2¢ per gallon is imposed on all aviation fuel except for military aircraft.

TOBACCO AND CIGARETTE TAXES

Cigarettes are taxed at the rate of 91/200 of $.01 for each cigarette, which tax shall be paid by the wholesaler and collected by the State Tax Commission. All tobacco products are subject to tax in the State of Idaho. Tobacco products are taxed at 35% of the wholesale sales price.

ANNUAL CIGARETTE LICENSE

Retail	$ 10.00	
Wholesale--Fixed	25.00	
Wholesale--Mobile	25.00	
Vending machine operator	10.00	and in addition,
Each vending machine	2.00	

All cigarette licenses expire on December 31 of each year. Licenses are issued by the Miscellaneous Tax Section.

1% Initiative

The first regular session of the Forty-sixth Legislature made great strides with passage of H. B. 389 in the full implementation of the 1% Initiative.

H. B. 389 amends I.C. 63-923 in part by removing 1978 as a base for market value levels to be set for assessment purposes and requires that all taxable property be appraised at market value annually.

I.C. 63-2220 was amended to permit up to a 5% budget increase for local taxing districts on its operating budget raised from ad valorem taxes. The 5% budget increase can be measured from the budget years of 1978, 1979 or 1980, or year preceding the current tax year, whichever is greater.

For the 1981 assessment year the Tax Commission instructed the various county assessors to have all property values at the 1978 market value levels and apply a factor of 1.0404 to those values, which would raise values at the rate of 2% for each of the years 1979 and 1980.

In order to meet this legislative mandated requirement of annual market value assessments, each county must establish a program whereby they can appraise a portion of each category of taxable property annually and develop trending factors from those properties appraised. The data generated from the appraisals would then be applied to those properties not appraised to bring them to market value levels annually.

The budget freeze imposed on the county governments makes it very difficult for many counties to be able to properly fund an on-going appraisal program. Many of the counties were using only a small portion of the two-mill levy for their reappraisal program before the freeze. Under the 5% budget increase limitation, they may not be able to levy the full two mills.

It has been suggested that the two mill levy should be outside the budget freeze, thus providing that funds would be availabe to meet the mandated requirement that all taxable property be appraised annually at market value levels.

The Industrial Appraisal Division of the State Tax Commission continued a valuation program on industrial property located in 40 counties throughout the state. This division is staffed with two permanent industrial appraisers. For 1981, 258 major industrial properties were appraised for a total of approximately $1,120,000,000.

In addition to the valuation of the major industrial properties, the industrial division provides the forms, trends and depreciation schedules to be used by the county appraisal staff to value the smaller industrial properties.

The division included in its operation this year the valuation of mining machinery and equipment, cable television and oil exploration and drilling equipment.

UNIFORM ASSESSMENT

Section 63-201A, Idaho Code, directs the State Tax Commission to develop and provide uniform forms, computer software and parcel numbering assistance to Idaho counties for the purpose of assisting the counties in achieving and maintaining equity and uniformity in property appraisals and property taxation.

Since the program was enacted by the Legislature in 1977, a great deal of progress has been made. The following programs are in effect:

Uniform Parcel Numbering	28 Counties (completed, in progress or planned)
Uniform Forms	36 Counties
*Software in Use	14 Counties
Burroughs L-Series Programs in Use	15 Counties
*Software Packages in Use	Property Master control files Residential Appraisals Personal Property Appraisals Property Tax Billing Property Tax Receipting and Apportionment

The uniformity of Property Appraisals and Property taxation has improved significantly. Concurrently, counties are obtaining much greater and more efficient utilization of their installed computers.

The cost savings and benefits to counties are immeasurable. This program could not be duplicated by individual counties, because of limited budgets and extremely limited in-house expertise.

AUDIT AND FIELD SERVICES

Audit

The bureau is charged with the responsibility of conducting audits of tax returns filed by the various individuals and businesses whose activities require them to report their liabilities under the tax revenue programs which are administered by the State Tax Commission.

Since an effective audit function is a key factor necessary to the development of voluntary compliance and to the creation of enforced compliance in circumstances where voluntary compliance is lacking, the bureau has, during the last few years, committed a considerable portion of its resources to the development of its audit staff. This training, together with an expanded emphasis upon audit and program planning and the creation of improved audit selection, implementation and review procedures, has contributed to the marked increase in audit generated revenues which is shown below.

	FY 1977-78	FY 1978-79	FY 1979-80	FY 1980-81
Sales & Use Tax	$1,187,923	$1,454,419	$1,548,808	$1,660,925
Motor Fuel Taxes	363,576	387,787	404,425	309,400
Cigarette & Tobacco Taxes	17,911	27,802	34,230	41,338
Beer & Wine Taxes	8,326	12,078	8,021	30,738
Income Taxes:				
Corporate	1,661,169	2,100,258	1,827,745	6,194,111
Individual	824,570	699,520	1,130,911	1,096,483
Inheritance Tax	607,496	366,063	472,323	699,971
Unclaimed Property	85,061	70,950	58,796	77,052
Total Audit Recoveries	$4,756,032	$5,118,877	$5,485,259	$10,110,018

As a result of the increased staff development efforts which have taken place during the past two years and because funding was made available through the reappropriation of unexpended FY-81 general account monies, several reclassifications of positions from Tax Auditor and Senior Tax Auditor to Senior and Principal Tax Auditor will be accomplished during FY-82. These, and expected future reclassifications, will allow a concentration of audit effort upon larger, more sophisticated business taxpayers whose tax returns due to their size and complexity, contain greater audit potential than do those which have been examined in the past.

A shift in audit emphasis to larger, more complex cases requires a comparable increase in the relative number of field audits performed in comparison with desk audits. While efficient use of audit resources requires that desk audits be conducted whenever feasible, more costly, time consuming field audits are increasingly necessary to the successful resolution of the majority of the more complex audit issues which arise during examinations of larger businesses.

While the reappropriation of unexpended FY-81 funds has provided the funding necessary to reclassify some audit positions and to maintain an adequate level of audit related travel, it has not responded to the bureau's need to increase audit staffing to deal with the alarming increases in noncompliance which have significantly contributed to the state's fiscal difficulties during recent years.

The bureau will accordingly continue to work to maximize the use of its available resources and to positively contribute toward voluntary compliance upon which the state's fiscal stability depends.

Field Services

The Field Services section is charged with the responsibility of coordinating a statewide program of collection of delinquent taxes and enforcement of all the tax revenue programs administered by the State Tax Commission and to provide a taxpayer assistance program for the public. This program includes information, assistance in preparation and filing of the various tax forms, and promotion of voluntary compliance with the tax laws of this state. Without these programs, the "self assessment and voluntary payment" system of taxation would deteriorate rapidly and would result in a dramatic decrease in revenue to the State of Idaho.

During the last few years the Field Services section has found it difficult to keep pace with the ever-growing problem of delinquency in filing and paying of taxes. We have, however, shown a substantial increase in the total delinquent dollars collected over the last three years. The following chart shows the increases in the delinquency rate and the average caseload of a compliance officer, as well as the increase in the collections for the same three year period.

	FY 78-79	FY 79-80	FY 80-81
Number of Delinquent Accounts	12,905	14,241	16,236
Average % of Delinquent Accounts	7.6%	8.6%	9.5%
Average Number of Delinquent Accounts per Compliance Officer	679	705	803
Total Delinquent Activities Processed	55,270	71,087	88,205
Total Delinquent Dollars Collected	$ 6.2M	$ 10.5M	$ 14.2M

Due to the special reappropriation of unexpended F.Y. 81 funds for use in F.Y. 82, Field Services was able to hire two new compliance officers, thus decreasing the average caseload per compliance officer from 803 delinquent accounts to 715. It is, however, an ever-increasing problem to provide adequate staff in order to stabilize the rate of increase in the delinquency rate due to current economic conditions.

LEGAL SECTION

Idaho Code Section 63-3066 directs the Attorney General to act as legal counsel and advisor to the State Tax Commission. There are presently assigned to the State Tax Commission as legal counsel four Deputy Attorneys General. These attorneys have primary responsiblity for acting as counsel for the State Tax Commission and for representing the interests of the Commission before the courts. The office includes a para legal tax policy specialist who is on the Tax Commission's payroll and secretarial support also provided by the Tax Commission. In addition to the duties listed above, the attorneys advise and assist the Tax Commission in the process of resolving administrative tax appeals with the Commission, drafting regulations and legislation, and other legal matters.

In matters involving litigation, the office has appeared on behalf of the State Tax Commission in many cases. A few of the important cases include:

> American Smelting & Refining Company v. Idaho State Tax Commission, 99 Idaho 924, 592 P.2d 39 (1979), vacated and remanded 445 U.S. 939 (1980), decision reinstated 102 Idaho ____, 624 P.2d 946 (1981). Presently is on its second appeal to the United States Supreme Court. U.S. Supreme Court Docket No. 80-2015. In this case, the Idaho Supreme Court established that dividends, interest, capital gains, interest and royalties received by ASARCO from operating subsidiaries not doing business in Idaho but whose business operations were unitary with ASARCO's Idaho businesses were included as Idaho apportionable income. ASARCO appealed the decision to the United States Supreme Court which remanded the matter to the Idaho court for reconsideration in light of its decision in Mobil Oil Corporation v. Commissioner of Taxes of Vermont, 445 U.S. 425 (1980). On remand, the Idaho Supreme Court reinstated its original decision without change or modification. ASARCO has again appealed the matter to the United States Supreme Court where the issue remains pending before that court.
>
> Union Pacific Railroad v. Frederickson, et. al., Idaho Supreme Court Case No. 14195. Union Pacific Railroad seeks review of the systemwide value placed on its operating property by the State Tax Commission. The issue presented to the Idaho Supreme Court is whether Union Pacific's appeal lies with the Idaho Board of Tax Appeals or the district court and the standard of review to be applied by the appropriate appellate body. The Tax Commission believes that the proper reviewing body is the district court and not the Board of Tax Appeals. The Commission further believes that appellate review is limited to questions of law and to determine whether the Commission's action amounts to abuse of discretion or arbitrary and capricious action. The matter remains pending before the Idaho Supreme Court.

> Union Pacific Railroad Company v. State Tax Commission, Supreme Court Case No. 14024. This case involves state income tax liability of the Union Pacific Railroad for the year 1942. The Tax Commission asserted additional taxes in the amount of $47,935 plus interest in excess of $100,000. The district court held that the additional taxes for the year 1942 were due, but abated interest. The Tax Commission appealed the denial of interest and the taxpayer has cross-appealed the assessment of the tax. The matter remains pending before the court.

In addition, throughout the period relating to this report the office has acted as local counsel for the Multistate Tax Commission in an important federal court case in which United States Steel Corporation is resisting efforts by the Multistate Tax Commission to audit that company on behalf of Idaho and other states. On October 16, 1980, the United States District Court ordered U.S. Steel to produce for examination all of the requested books and records relating to itself and its subsidiary corporation including certain minutes and committee reports of its board of directors. United States Steel appealed to the United States Court of Appeals for the Ninth Circuit the determination that it was required to produce information from its minutes and committee reports which allegedly contained trade secrets and privileged proprietary information. The MTC has cross-appealed the district court's determination that the MTC is, as a matter of law, not entitled to obtain copies of relevant information. The matter was argued to the Ninth Circuit Court of Appeals on September 11, 1981.

The State of Idaho is joined with several other states as amicus curiae in a case, United States v. New Mexico, pending before the United States Supreme Court involving the sales or use tax liability of contractors doing business on federal installations.

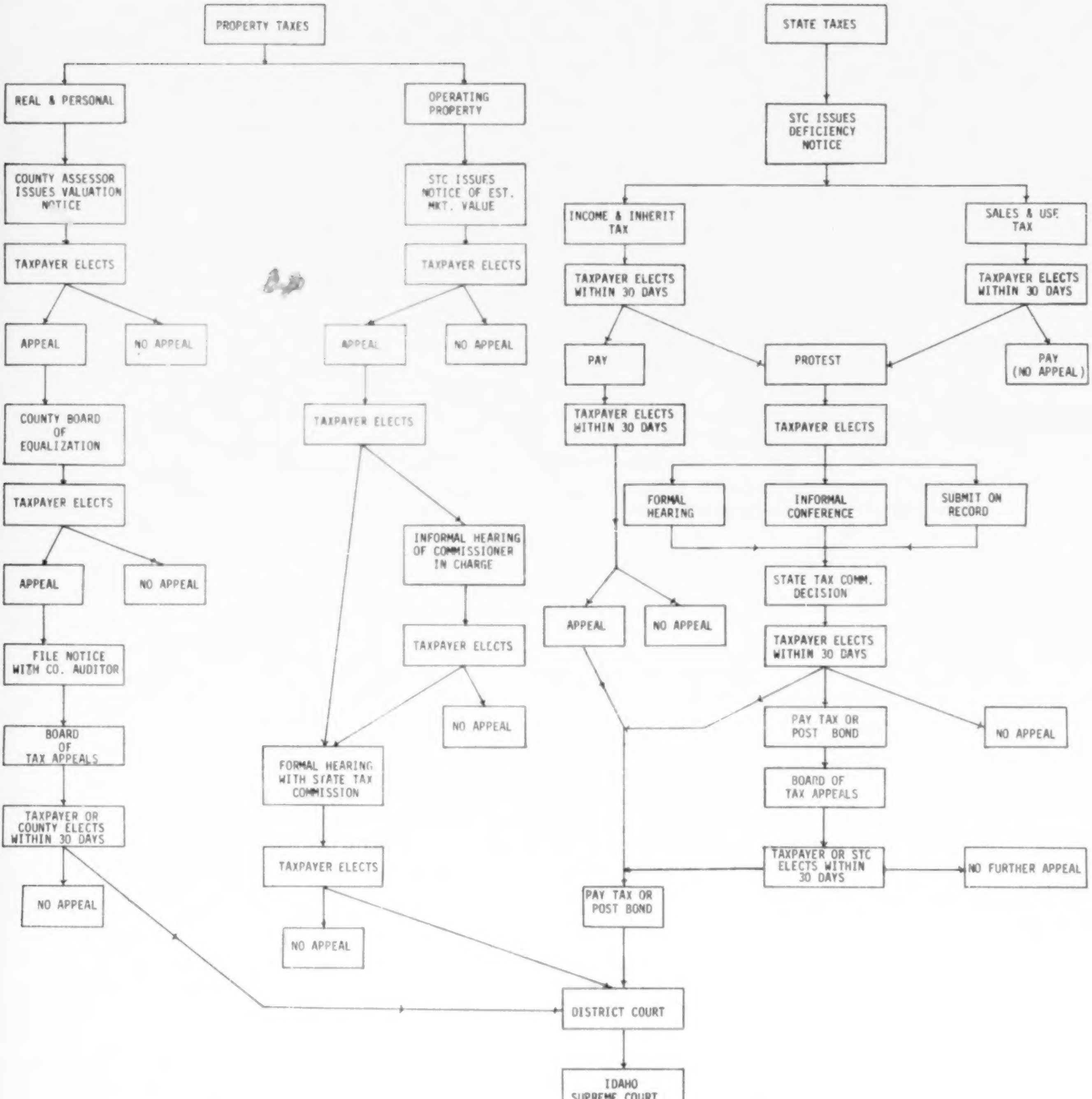
During the period, the office has overseen a special task force established by the Commission to comprehensively review and update the Commission's income tax regulations. The task force's efforts have resulted in substantial house cleaning of income tax regulations including the elimination of many redundant, outdated and unnecessary regulations.

In addition to the foregoing matters, the office, during the period of this report, has represented the State Tax Commission in more than fifty different lawsuits in various district courts throughout the state. Further, at any given time, ten to fifteen matters were pending before the Idaho Board of Tax Appeals.

In administrative proceedings before the Tax Commission, attorneys participated in more than one hundred informal conferences with taxpayers and several formal hearings before the Tax Commission in addition to a number of miscellaneous matters including hearings on regulations and orders to show cause before the Commission.

Finally, attorneys also perform the duties of house counsel for the State Tax Commission, advising the Commission and its staff on a variety of matters such as employment practices and other non-tax related legal issues.

TAXPAYERS APPEAL PROCEDURE - STATE OF IDAHO


PROPERTY TAXES
STATE TAXES
REAL & PERSONAL
OPERATING PROPERTY
STC ISSUES DEFICIENCY NOTICE
COUNTY ASSESSOR ISSUES VALUATION NOTICE
STC ISSUES NOTICE OF EST. MKT. VALUE
INCOME & INHERIT TAX
SALES & USE TAX
TAXPAYER ELECTS
TAXPAYER ELECTS
TAXPAYER ELECTS WITHIN 30 DAYS
TAXPAYER ELECTS WITHIN 30 DAYS
APPEAL
NO APPEAL
APPEAL
NO APPEAL
PAY
PROTEST
PAY (NO APPEAL)
COUNTY BOARD OF EQUALIZATION
TAXPAYER ELECTS
TAXPAYER ELECTS WITHIN 30 DAYS
TAXPAYER ELECTS
TAXPAYER ELECTS
FORMAL HEARING
INFORMAL CONFERENCE
SUBMIT ON RECORD
INFORMAL HEARING OF COMMISSIONER IN CHARGE
APPEAL
NO APPEAL
STATE TAX COMM. DECISION
TAXPAYER ELECTS
APPEAL
NO APPEAL
TAXPAYER ELECTS WITHIN 30 DAYS
FILE NOTICE WITH CO. AUDITOR
NO APPEAL
PAY TAX OR POST BOND
NO APPEAL
BOARD OF TAX APPEALS
FORMAL HEARING WITH STATE TAX COMMISSION
BOARD OF TAX APPEALS
TAXPAYER OR COUNTY ELECTS WITHIN 30 DAYS
TAXPAYER ELECTS
TAXPAYER OR STC ELECTS WITHIN 30 DAYS
NO FURTHER APPEAL
NO APPEAL
PAY TAX OR POST BOND
NO APPEAL
DISTRICT COURT
IDAHO SUPREME COURT

TAX CALENDAR FOR COLLECTION OF REVENUE

Type of Tax	Due Date of Application or Report
Beer Revenue Tax	15th of each month
Cigarette License	Annually on January 1
Cigarette Tax	Collected by sale of stamps
Individual Income Tax	April 15
Corporation Income Tax	15th day of 4th month following close of taxable year
Income Tax, Employers' Monthly Withholding Tax Returns	Jan. 31, Feb. 25, March 25, April 30, May 25, June 25, July 31, Aug. 25, Sept. 25, Oct. 31, Nov. 25, Dec. 25
Income Tax, Employers' Quarterly Withholding Tax Returns	January 31, April 30, July 31 and October 31
Income Tax, Farmer-Employers' Yearly Withholding Tax Returns	January 31
Kilowatt Hour Tax	15th of each month
Mine License Tax	15th day of 4th month following close of taxable year
Motor Fuels Tax Reports	Last day of the following month
Sales Tax	25th of each month
Tobacco Tax	20th of each month
Wine Tax	15th of each month
Inheritance Tax	Nine months from date of death of decedent
Hotel/Motel Tax (Greater Boise Auditorium District)	25th day of each month for prior month

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1980 and 1981

SOURCE:	FISCAL YEAR 80	FISCAL YEAR 81	INCREASE (DECREASE)
INDIVIDUAL INCOME TAX			
Gross Filing Collection	54,049,422.70	61,599,128.47	
Gross W.H. Collection	158,712,336.92	181,144,462.54	
Subtotal	$212,761,759.62	$242,743,591.01	$29,981,831.39
Distributed to:			
General Acct.	161,332,278.04	184,267,790.96	
State Refund Acct.	42,336,380.90	48,339,481.39	
Bldg. Suspense Acct.	7,935,633.68	8,963,528.66	
State Bldg. Acct.	1,081,350.00	1,093,180.00	
Political Contributions	76,117.00	79,620.00	
CORPORATE INCOME TAX	- 0 -	50,358,057.19	
FRANCHISE TAX	- 0 -	517,396.82	
Gross Collections	$ 42,603,939.91	$ 50,875,454.01	$ 8,271,514.10
Distributed to:			
General Acct.	33,999,216.02	40,563,731.01	
State Refund Acct.	8,497,303.89	10,140,920.24	
Multistate Tax Compact Acct.	- 0 -	43,562.76	
State Bldg. Acct.	107,420.00	127,240.00	
TOTAL INCOME TAXES	$255,365,699.53	$293,619,045.02	$38,253,345.49
SALES TAX			
Gross Collections	$137,113,923.65	$144,994,414.62	$ 7,880,490.97
Distributed to:			
Sales Tax Refund Acct.	264,534.63	220,466.54	
Public School Income	- 0 -	14,476,031.07	
Alloc. to Counties	27,369,877.80	14,476,031.07	
State Bldg. Acct.	500,000.00	500,000.00	
Social Security Trust	12,994,945.67	17,642,556.29	
Multistate Tax Compact Acct.	- 0 -	13,637.24	
General Acct.	95,984,565.55	97,665,692.41	
CIGARETTE LICENSES			
Gross Collections	$ 29,994.00	$ 29,737.00	$ (257.00)
Distributed to:			
General Acct.	29,994.00	29,737.00	
CIGARETTE TAXES			
Gross Collections	$ 9,009,135.14	$ 9,331,110.23	$ 321,975.09
Distributed to:			
General Acct.	6,576,473.49	6,802,896.51	
Refund Acct.	73,089.05	70,130.22	
State Bldg. Acct.	981,935.03	1,017,750.38	
Water Pollution	981,935.03	1,017,750.38	
Cancer Control	325,702.54	337,582.74	
Central Tumor Registry	70,000.00	85,000.00	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source
Fiscal Years 1980 and 1981

SOURCE:	FISCAL YEAR 80	FISCAL YEAR 81	INCREASE (DECREASE)
BEER TAX			
Gross Collections	$ 3,516,215.12	$ 3,215,359.99	$ (300,855.13)
Distributed to:			
General Acct.	2,344,193.00	1,500,920.03	
Alcoholism Treatment	- 0 -	642,918.96	
State Bldg. Acct.	1,172,017.12	1,071,521.00	
WINE TAX			
Gross Collections	$ 657,602.57	$ 609,010.67	$ (48,591.90)
Distributed to:			
General Acct.	657,602.57	541,515.27	
Alcoholism Treatment	- 0 -	67,495.40	
KILOWATT HOUR TAX			
Gross Collections	$ 1,404,867.35	$ 1,607,497.23	$ 202,629.88
Distributed to:			
General Acct.	1,404,867.35	1,607,497.23	
MINE LICENSE TAX			
Gross Collections	$ 1,905,915.19	$ 2,145,195.07	$ 239,279.88
Distributed to:			
General Acct.	1,905,915.19	2,145,195.07	
TOBACCO TAX			
Gross Collections	$ 771,828.53	$ 904,708.42	$ 132,879.89
Distributed to:			
Refund Rund	5,076.96	5,496.39	
Water Pollution	766,751.57	899,212.03	
INHERITANCE TAX			
Gross Collections	$ 4,529,042.94	$ 4,602,257.84	$ 73,214.90
Distributed to:			
Inheritance Tax Refunds	421,667.90	308,103.40	
Counties	428,563.19	432,199.46	
Wtr. Resources Devlpmt.	540,000.00	- 0 -	
Water Pollution	3,138,811.85	3,861,954.98	
UNCLAIMED PROPERTY			
Gross Collections	$ 58,795.59	$ 77,052.14	$ 18,256.55
Distributed to:			
Trust Fund	58,795.59	77,052.14	
ESCHEAT TRUST ACCT.			
Gross Collections	$ 840.02	$ 45,711.88	$ 44,871.86
Distributed to:			
Trust Fund	840.02	45,711.88	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source
Fiscal Years 1980 and 1981

SOURCE:	FISCAL YEAR 80	FISCAL YEAR 81	INCREASE (DECREASE)
CAR CO'S. AD VALOREM TAX			
Gross Collections	$ 78,257.03	$ 86,332.31	$ 8,075.28
Distributed to:			
Public School Income Acct.	78,257.03	86,332.31	
SPECIAL FUELS			
Gross Collections	$ 95,180.52	$ 228,997.26	$ 133,816.74
Distributed to:			
Highway Acct.	77,506.28	225,616.66	
Cities	15,283.15	- 0 -	
Suspense Fund	(1,108.91)	- 0 -	
Refund Acct.	- 0 -	1,560.60	
Admin. Expense Acct.	3,500.00	1,820.00	
MOTOR FUELS			
Gross Collections	$ 49,153,130.15	$ 45,208,933.94	$(3,944,196.21)
Distributed to:			
Highway Acct.	37,030,298.68	41,783,708.22	
Refund Acct.--Gasoline	2,499,925.32	1,201,714.10	
Refund Acct.--Gasohol	- 0 -	357,756.83	
Admin. Expense Acct.	220,000.00	143,480.00	
RR Grade Crossing Prot.	100,000.00	100,000.00	
Aeronautics Acct.	802,767.85	719,602.25	
Cities Gas Tax	7,589,571.78	- 0 -	
Bridge Inspection	- 0 -	50,000.00	
Waterways	455,283.26	426,336.27	
Off-Road	455,283.26	426,336.27	
HOTEL/MOTEL TAX			
Gross Collections	$ 271,597.81	$ 635,662.66	$ 364,064.85
Distributed to:			
Suspense Acct.	271,597.81	635,662.66	
INCOME TAX SUSPENSE ACCT.			
Gross Collections	$ 26,492.47	$ (4,937.49)	$ (31,429.96)
Distributed to:			
Suspense Acct.	26,492.47	(4,937.49)	
CHILD SUPPORT SET OFF	$ - 0 -	$ 152,239.31	$ 152,239.31
MISCELLANEOUS AND REFUNDS	$ 46,567.39	$ 22,013.09	$ (24,554.30)
GRAND TOTAL OF ALL TAX COLLECTED BY SOURCE	$464,035,085.00	$507,510,341.19	$43,475,256.19

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Account

Fiscal Years 1980 and 1981

ACCOUNT:	FISCAL YEAR 80	FISCAL YEAR 81	INCREASE (DECREASE)
General Acct.	304,235,110.30	335,124,975.49	30,889,865.19
State Bldg. Acct.	3,842,722.15	3,809,691.38	(33,030.77)
State Refund Acct.	50,911,850.71	58,556,028.24	7,644,177.53
State Highway Acct.	37,107,804.96	42,009,324.88	4,901,519.92
Adm. & Coll.- Hwy. Tax	223,500.00	145,300.00	(78,200.00)
Mtr. Fuel Refund Acct.	2,499,925.32	1,203,274.70	(1,296,650.62)
Gasohol Refund Acct.	-0-	357,756.83	357,756.83
Aeronautics	802,767.85	719,602.25	(83,165.60)
RR Grade Crossing Prot.	100,000.00	100,000.00	-0-
Cities Gas Tax	7,604,854.93	-0-	(7,604,854.93)
Bridge Inspection	-0-	50,000.00	50,000.00
Waterways Acct.	455,283.26	426,336.27	(28,946.99)
Off-Rd. Mtr. Veh. Acct.	455,283.26	426,336.27	(28,946.99)
Sales Tax Refund Acct.	264,534.63	220,466.54	(44,068.09)
Social Security Trust	12,994,945.67	17,642,556.29	4,647,610.62
Alloc. to Co.--Sales Tax	27,369,877.80	14,476,031.07	(12,893,846.73)
Alloc. to Co.--Inhr. Tax	428,563.19	432,199.46	3,636.27
Trust Acct.--Uncl. Prop.	58,795.59	77,052.14	18,256.55
Trust Acct.--Escheat	840.02	45,711.88	44,871.86
Wtr. Resources Devlpmt.	540,000.00	-0-	(540,000.00)
Water Pollution	4,887,498.45	5,778,917.39	891,418.94
Alcoholism Treatment	-0-	710,414.36	710,414.36
Central Tumor Registry	70,000.00	85,000.00	15,000.00
Cancer Control	325,702.54	337,582.74	11,880.20
Inhr. Tax Refund Acct.	421,667.90	308,103.40	(113,564.50)
Public School Inc. Acct.	78,257.03	14,562,363.38	14,484,106.35
Suspense Acct.	25,383.56	(4,937.49)	(30,321.05)
Bldg. Fund Suspense	7,935,633.68	8,963,528.66	1,027,894.98
Hotel/Motel Suspense Acct.	271,597.81	635,662.66	364,064.85
Political Contributions	76,117.00	79,610.00	3,493.00
Multistate Tax Compact Acct.	-0-	57,200.00	57,200.00
Child Support Set Off	-0-	152,239.31	152,239.31
Misc. and Refunds	$ 46,567.39	$ 22,013.09	$ (24,554.30)
GRAND TOTAL OF ALL TAX COLLECTED BY ACCOUNT	$464,035,085.00	$507,510,341.19	$ 43,475,256.19

COMPARATIVE STATEMENT OF TAX COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1968 to June 30, 1981

Fiscal Year	Gross Tax Collections	*Cost of Administration	Percent Cost of Administration
1968	$ 109,648,322	$ 1,260,813	1.15
1969	121,958,585	1,393,259	1.14
1970	133,823,215	1,418,175	1.06
1971	147,673,856	1,640,750	1.11
1972	171,758,942	1,805,473	1.05
1973	210,168,222	1,914,828	0.91
1974	242,418,995	2,262,793	0.93
1975	282,803,216	2,792,934	0.99
1976	311,861,822	3,387,781	1.09
1977	351,682,018	3,468,323	0.99
1978	390,105,411	4,163,900	1.07
1979	439,666,279	4,736,900	1.08
1980	464,035,085	5,133,200	1.11
1981	507,510,341	5,487,000	1.08

*Includes Administration, Audit and Collection expense only

EXPENSE BY PROGRAM FOR THE STATE TAX COMMISSION FOR FISCAL YEAR 1981

Administration and Support	$ 897,200
Audit & Collections	4,589,800
Ad Valorem	759,000
Uniform Assessment Development	480,300
Circuit Breaker	2,727,500
Multistate Tax Compact	52,000
	$ 9,505,800

SUMMARY OF AUDIT AND COLLECTIONS RECOVERIES ON CURRENT AND DELINQUENT RETURNS
During Fiscal Years Ended June 30, 1966 to June 30, 1981

Fiscal Year Ended	Individual Income and Withhldg. Tax	Corporation Income Tax	Sales and Use Tax	Motor Fuels and Misc. Taxes	Inheritance and Unclaimed Property	Total Audit Recoveries
June 30, 1966	$ 707,051	$ 170,903	-0-	$ 56,180		
June 30, 1967	862,711	879,874	$1,036,307	47,064		
June 30, 1968	722,376	441,792	852,180	53,281		
June 30, 1969	1,096,433	848,484	1,031,288	84,929		
June 30, 1970	1,262,106	1,128,302	1,004,942	192,811		
June 30, 1971	1,412,205	2,011,896	966,547	206,218		
June 30, 1972	1,488,413	1,513,949	987,632	157,991		
June 30, 1973	1,846,867	949,726	951,896	235,425		
June 30, 1974	2,191,392	2,769,385	1,507,946	255,739		
June 30, 1975	2,299,218	1,876,171	1,994,385	129,613		
June 30, 1976	3,817,498	3,492,895	2,270,489	185,079		
June 30, 1977	3,633,670	2,135,867	2,736,495	197,392		
*June 30, 1978	853,690	1,661,169	1,187,923	389,876		
*June 30, 1979	699,520	2,100,258	1,454,419	427,667	$437,013	$5,118,877
*June 30, 1980	1,130,911	1,827,745	1,548,808	446,676	531,119	5,485,259
*June 30, 1981	1,096,483	6,194,111	1,660,925	381,476	699,971	10,032,966

*Audit recoveries only. Does not include deficiencies pending or under protest.

COMPARATIVE STATEMENT OF GROSS TAX COLLECTIONS During Fiscal Years Ended June 30, 1976 to June 30, 1981

Type of Tax	Fiscal Yr Ended June 30, 1977	Fiscal Yr Ended June 30, 1978	Fiscal Yr Ended June 30, 1979	Fiscal Yr Ended June 30, 1980	Fiscal Yr Ended June 30, 1981
Income Tax	$181,709,834.37	$202,563,010.05	$237,426,456.96	$255,392,191.93	293,614,107.53
Sales Tax	103,859,557.73	118,866,211.52	129,906,386.62	137,113,923.65	144,994,414.62
Cigarette Tax	9,012,079.41	9,131,246.75	8,950,396.12	9,039,129.14	9,360,847.23
Beer Tax	3,241,115.94	3,326,708.35	3,465,968.82	3,516,215.12	3,215,359.99
Wine Tax	502,307.23	591,589.60	652,493.20	657,602.57	609,010.67
Tobacco Tax	599,353.51	651,468.81	714,137.67	771,828.53	904,708.42
Kilowatt Hr. Tax	597,124.69	510,421.35	1,651,755.46	1,404,867.35	1,607,497.23
Mine License Tax	203,234.42	273,459.92	552,340.58	1,905,915.19	2,145,195.07
Inheritance Tax	3,599,327.41	3,750,393.38	3,495,073.42	4,529,042.94	4,602,257.84
Motor Fuels Tax	48,130,108.67	50,153,726.91	52,607,676.00	49,248,310.67	45,437,931.20
Store Licenses	111,067.50	111,822.00	5,712.00	-0-	-0-
Unclaimed Property	33,795.25	85,114.92	70,950.14	58,795.59	77,052.14
Child Support Set Off	-0-	-0-	-0-	-0-	152,239.31
Escheat	11,293.80	8,448.81	413.73	840.02	45,711.88
Car Co. Ad Valorem	71,818.55	81,788.75	101,359.03	271,597.81	86,332.31
Hotel/Motel	-0-	-0-	65,159.58	78,257.03	635,662.66
TOTALS	$351,682,018.48	$390,105,411.12	$439,666,279.33	$463,988,517.61	507,488,328.10

SUMMARY OF INCOME TAX COLLECTIONS BY TAXABLE YEARS
During Fiscal Year Ended June 30, 1981

	Taxable Year	Amount Collected	Total for Type of Tax
CURRENT RETURNS			
Individual Income Tax Returns			
For Calendar and Fiscal Year	1980-81	$55,294,480.90	
Total individual Income Tax			$ 55,294,480.90
Withholding Tax Returns			
Total Withholding Tax		181,144,462.54	
Total Individual Income Tax			236,438,943.44
Corporation Income Tax Returns			
For Calendar Year	1980	38,144,677.56	
For Fiscal Year	1980-81	3,251,477.16	
Total Corporation Income Tax			41,396,154.72
Fiduciary Income Tax			
For Calendar Year	1980	557,909.73	
For Fiscal Year	1980-81	113,957.27	
Total Fiduciary Income Tax			671,867.00
TOTAL CURRENT INCOME TAX			278,506,965.16
DELINQUENT RETURNS AND ADDITIONAL TAXES			
Individual Income Tax		5,599,357.97	
Corporation Income Tax		9,479,299.29	
Fiduciary Income Tax		33,422.60	
Suspense		-0-	
TOTAL DELINQUENT TAXES			15,112,079.86
TOTAL INCOME TAXES FROM ALL SOURCES			$ 293,619,045.02

SUMMARY OF TAX REFUNDS DURING FISCAL YEAR ENDED JUNE 30, 1981

FROM STATE REFUND FUND

	Number of Refunds	Amount of Refunds
Individual Income Tax		
Refunds on prior years to 1978	4,529	1,299,033.73
Refunds on 1979 Returns	23,310	3,294,468.78
Refunds on 1980 Returns	238,942	37,943,160.06
Total Individual Income Tax Refunds	266,781	42,536,662.57
Withholding Tax	332	181,724.79
Fiduciary Tax	83	31,734.74
Corporation Tax	1,759	4,416,245.87
Cigarette, Beer and Wine Taxes	245	90,707.40
Other Refunds:		
Mine License	1	27,642.00
State Insurance Fund	0	-0-
Tobacco	5	4,294.67
Kilowatt Hour	0	-0-
Unused Sales Tax Credit Refunds	25,793	1,015,856.49
Total Refunds From State Refund Fund	294,999	48,304,868.53
FROM INHERITANCE TAX REFUND FUND		
Inheritance Taxes	221	307,355.97
FROM SALES TAX FUND		
Sales Tax Refund	413	220,466.54
FROM MOTOR FUELS REFUND FUND		
Refund of Gasoline on Off-Highway Use	9,066	1,452,454.39
FROM SPECIAL FUELS REFUND FUND	1	1,560.60
WARRANT CANCELLATIONS FROM REFUND FUND	12	2,814.87
State Refund Fund		110,628.95
Sales Tax Fund (Refunds)		6.00
Motor Fuels Refund Fund		2,814.87
Inheritance Tax Refund Fund		-0-

INDIVIDUAL INCOME TAX RETURNS PROCESSED IN THE FISCAL YEAR
COMPARATIVE TABLE OF GROWTH
Fiscal Years June 30, 1932 to June 30, 1981

Taxable Year	Number of Returns	Individual Income Tax Liability Income Adjustments	Average Per Return
1931	12,902	$ 38,245.83	$ 2.96
1932	8,854	37,843.70	4.27
1933	13,612	116,126.49	8.53
1934	18,304	242,144.18	13.23
1935	23,586	419,685.21	17.79
1936	30,324	695,041.08	22.92
1937	35,710	699,573.65	19.59
1938	37,503	519,199.88	13.84
1939	42,451	691,338.91	16.29
1940	53,691	962,001.67	17.92
1941	60,024	1,388,091.09	23.13
1942	90,731	2,060,621.08	22.71
1943	99,437	2,486,163.41	25.00
1944	103,630	2,931,961.83	28.29
1945	101,537	3,207,085.62	31.58
1946	136,024	4,668,352.96	34.32
1947	147,266	5,457,263.39	37.05
1948	162,546	5,771,979.31	35.50
1949	126,881	5,092,661.74	40.13
1950	130,445	6,244,772.22	47.87
1951	126,179	6,565,424.13	48.21
1952	141,243	6,607,467.85	46.78
1953	144,723	4,559,284.51	31.50
1954	147,893	4,845,318.19	32.76
1955	160,112	7,051,776.14	44.04
1956	178,419	9,047,187.93	50.71
1957	179,285	11,739,882.75	65.48
1958	184,911	13,260,623.85	71.71
1959	195,469	17,847,365.87	91.31
1960	193,773	17,764,436.26	91.68
1961	200,176	18,508,532.07	92.46
1962	207,832	20,284,674.02	97.60
1963	209,210	23,935,516.10	114.40
1964	214,555	28,284,751.24	131.83
1965	211,681	23,849,845.01	112.67
1966	228,265	25,939,714.76	113.63
1967	226,511	28,033,964.00	123.76
1968	234,536	31,487,595.00	134.25
1969	247,840	34,554,457.00	139.42
1970	248,871	40,459,605.00	162.57
1971	268,505	50,208,183.35	186.99
1972	273,071	56,692,253.28	207.61
1973	297,231	72,019,820.85	242.30
1974	312,787	90,199,879.37	288.37
1975	322,921	97,804,058.13	302.87
1976	334,756	112,424,816.88	335.84
1977	339,700	135,953,715.78	400.22
1978	363,115	156,432,184.65	430.81
1979	398,534	163,079,408.89	409.19
1980	396,803	183,888,327.36	463.42

CORPORATION INCOME TAX RETURNS PROCESSED IN THE FISCAL YEAR
COMPARATIVE TABLE OF GROWTH
Fiscal Years June 30, 1932 to June 30, 1981

Taxable Year	Number of Returns	Corporation Income Tax Liability Income Adjustments	Average Per Return
1931	3,043	$ 61,816.96	$ 20.31
1932	3,089	54,335.58	17.59
1933	2,567	209,185.14	81.49
1934	2,425	400,377.23	165.10
1935	2,469	782,945.90	317.11
1936	2,528	1,233,651.24	487.99
937	2,409	1,540,279.22	639.38
1938	2,468	886,285.34	359.11
1939	2,242	1,068,866.87	476.75
1940	2,278	1,409,926.10	618.93
1941	2,193	1,287,398.38	587.05
1942	2,095	1,715,279.51	818.75
1943	2,008	1,520,102.48	757.02
1944	1,978	1,599,759.03	808.77
1945	1,892	1,567,690.81	828.58
1946	2,036	2,054,374.95	1,009.02
1947	2,332	3,318,440.18	1,423.00
1948	2,560	3,930,179.80	1,535.22
1949	2,672	2,811,988.36	1,052.39
1950	2,763	4,052,477.56	1,466.69
1951	2,865	3,841,149.90	1,340.72
1952	2,888	3,331,297.78	1,153.50
1953	3,063	2,582,334.18	843.07
1954	3,207	2,767,071.82	862.82
1955	3,387	3,932,182.68	1,160.96
1956	3,575	4,109,359.00	1,149.47
1957	3,770	4,054,289.83	1,075.41
1958	4,069	4,942,101.67	1,214.57
1959	4,044	4,631,153.04	1,145.19
1960	4,366	5,049,481.60	1,156.55
1961	4,573	4,761,369.98	1,041.19
1962	4,887	5,268,273.69	1,078.02
1963	4,998	5,810,900.61	1,162.65
1964	5,245	7,700,234.98	1,468.11
1965	5,552	8,268,620.59	1,489.30
1966	5,677	8,252,873.23	1,453.74
1967	5,664	7,436,461.43	1,312.93
1968	6,189	9,074,425.43	1,466.22
1969	6,855	9,945,476.71	1,450.84
1970	7,624	10,266,632.71	1,346.62
1971	9,550	10,967,231.21	1,148.40
1972	9,030	14,208,293.99	1,573.45
1973	9,514	18,885,713.10	1,985.05
1974	10,132	23,521,207.63	2,321.48
1975	11,630	24,070,537.65	2,069.69
1976	11,803	26,242,297.16	2,223.36
1977	11,926	27,762,894.82	2,327.93
1978	13,493	31,797,451.38	2,356.59
1979	14,076	35,863,130.61	2,547.83
1980	15,429	36,979,908.85	2,396.78

STATE OF IDAHO - KILOWATT HOUR TAX - BY MONTHS - FISCAL YEAR JULY 1, 1980 TO JUNE 30, 1981

	KILOWATT HOURS					Tax Paid
Month (1)	Generated (2)	Used For Irrigation* (3)	Used For Industry* (4)	Not Sold (5)	Total Taxable Generated (6)	Col. (6) x 1/2 Mill (7)
June - 1980	849,659,291	136,150,773	280,272,298	117,351,738	315,884,482	$ 157,942.25
July	559,063,200	160,763,762	140,235,489	77,080,708	180,983,241	90,491.62
August	439,668,952	157,793,448	119,678,473	15,890,952	146,306,079	73,153.04
September	486,472,864	143,635,380	156,248,735	(14,503,990)	201,092,739	100,546.38
October	493,484,680	60,482,562	181,170,509	51,916,668	199,914,941	99,957.47
November	528,302,751	11,129,191	209,373,627	53,020,887	254,779,046	127,389.52
December	588,730,242	550,836	215,039,706	44,472,644	328,667,056	164,333.47
January - 1981	583,419,014	(354,358)	196,735,823	48,289,352	338,748,197	169,375.01
February	505,290,841	955,822	182,417,915	2,591,651	319,326,453	159,662.73
March	501,077,755	502,277	190,416,548	24,596,451	285,562,479	142,781.23
April	535,031,574	5,110,847	215,674,237	19,784,223	294,462,267	147,231.13
May	673,643,487	66,226,389	241,615,974	68,054,215	297,746,909	148,873.46
Subtotals	6,743,844,651	742,946,929	2,328,879,334	508,545,499	3,163,473,889	$ 1,581,737.31
Penalty/Interest						968.33
Audit Adjustment						24,791.59
TOTALS	6,743,844,651	742,946,929	2,328,879,334	508,545,499	3,163,473,889	$ 1,607,497.23

*Factored in accordance with State Tax Commission Regulations implemented on June 1, 1978.

KILOWATT HOUR TAX - GROSS COLLECTIONS (Distributed to General Fund)

July 1, 1966 to June 30, 1967	$ 597,502.73
July 1, 1967 to June 30, 1968	513,136.78
July 1, 1968 to June 30, 1969	320,279.43
July 1, 1969 to June 30, 1970	403,299.47
July 1, 1970 to June 30, 1971	575,005.25
July 1, 1971 to June 30, 1972	550,288.95
July 1, 1972 to June 30, 1973	826,054.16
July 1, 1973 to June 30, 1974	592,766.45
July 1, 1974 to June 30, 1975	408,064.72
July 1, 1975 to June 30, 1976	1,255,728.49
July 1, 1976 to June 30, 1977	597,124.69
July 1, 1977 to June 30, 1978	510,421.35
July 1, 1978 to June 30, 1979	1,651,755.46
July 1, 1979 to June 30, 1980	1,404,867.35
July 1, 1980 to June 30, 1981	1,607,497.23

COMPARATIVE STATEMENT OF SALES TAX COLLECTIONS BY COUNTY

DURING FISCAL YEARS ENDED JUNE 30, 1980 AND JUNE 30, 1981

COUNTY	TAXABLE SALES 1980	TAXABLE SALES 1981	Percent Increase Decrease	GROSS TAX PAID BEFORE REFUNDS 1980	GROSS TAX PAID BEFORE REFUNDS 1981	Percent Increase Decrease
ADA	$1,024,360,350	$1,047,777,588	2.29	$ 30,709,971	$ 31,327,746	2.01
ADAMS	3,911,324	4,133,792	5.69	117,060	126,099	7.72
BANNOCK	229,805,583	233,079,082	1.42	6,893,960	7,023,718	1.88
BEAR LAKE	16,379,555	17,164,156	4.79	490,473	523,568	6.75
BENEWAH	17,927,617	20,324,754	13.37	530,690	612,263	15.37
BINGHAM	65,247,206	69,610,194	6.69	1,974,937	2,074,280	5.03
BLAINE	88,771,279	101,944,632	14.84	2,662,711	3,088,029	15.97
BOISE	4,504,317	4,287,713	(4.81)	128,163	132,767	3.59
BONNER	84,973,688	94,819,749	11.59	2,564,364	2,858,310	11.46
BONNEVILLE	238,758,050	249,032,488	4.30	7,170,727	7,444,262	3.81
BOUNDARY	16,109,348	18,512,895	14.92	482,837	554,236	14.79
BUTTE	7,305,717	7,929,604	8.54	219,838	238,786	8.62
CAMAS	1,801,710	1,848,396	2.59	54,555	55,739	2.17
CANYON	225,870,577	218,087,660	(3.45)	6,796,347	6,554,215	(3.56)
CARIBOU	25,843,146	24,828,876	(3.92)	778,000	743,532	(4.43)
CASSIA	82,335,794	87,493,068	6.26	2,476,904	2,637,423	6.48
CLARK	1,711,653	1,743,998	1.89	50,506	52,331	3.61
CLEARWATER	25,752,167	26,221,766	1.82	773,515	787,857	1.85
CUSTER	10,289,476	13,756,023	33.69	301,937	413,970	37.10
ELMORE	37,434,327	39,420,537	5.31	1,126,656	1,186,479	5.31
FRANKLIN	22,157,530	21,626,357	(2.40)	660,165	645,529	(2.22)
FREMONT	21,094,464	20,293,843	(3.80)	636,548	609,768	(4.21)
GEM	21,350,872	20,381,514	(4.54)	640,172	613,767	(4.12)
GOODING	23,424,640	24,503,620	4.61	704,047	736,207	4.57
IDAHO	37,800,448	39,177,150	3.64	1.175,415	1,189,541	1.20
JEFFERSON	27,187,407	22,869,523	(15.88)	754,722	701,676	(7.03)
JEROME	22,650,589	24,554,244	8.40	679.371	736.708	8.44
KOOTENAI	225,164,582	226,077,355	0.41	6.738,350	6,812,275	1.10
LATAH	77,718,615	80,447,375	3.51	2,335,955	2,426,267	3.87
LEMHI	26,718,980	29,291,643	9.63	799,112	894,910	11.99
LEWIS	13,526,736	12,997,806	(3.91)	407,455	392,917	(3.57)
LINCOLN	5,653,945	6,044,955	6.92	170,323	181,681	6.67
MADISON	50,012,210	48,604,630	(2.81)	1,493,087	1,479,873	(0.89)
MINIDOKA	38,025,241	42,558,754	11.92	1,135,249	1,274,004	12.22
NEZ PERCE	187,543,935	184,044,313	(1.87)	5,647,118	5,526,753	(2.13)
ONEIDA	7,933,066	8,461,598	6.66	236,185	256,275	8.51
OWYHEE	16,314,253	18,071,614	10.77	491,451	544,835	10.86
PAYETTE	21,957,103	21,012,459	(4.30)	660,656	675,012	2.17
POWER	11,200,054	11,898,975	6.24	343,823	355,765	3.47
SHOSHONE	67,508,254	76,545,102	13.39	2,018,612	2,300,987	13.99
TETON	8,271,729	8,414,489	1.73	251,486	253,345	0.74
TWIN FALLS	203,842,132	207,607,450	1.85	6,129,040	6,239,185	1.80
VALLEY	23,338,212	26,278,160	12.60	704,953	791,155	12.23
WASHINGTON	16,105,192	17,244,437	7.07	484,523	517,329	6.77
MULTI-COUNTY	655,396,690	796,123,105	21.47	19,720,654	23,911,524	21.25
OTHER STATES	522,503,457	540,924,549	3.53	15,791,077	16,489,085	4.42
TOTAL	$4,563,493,220	$4,818,071,991	5.58	$137,113,700	$144,991,983	5.75

TOTAL SALES AND TAXABLE SALES BY COUNTY DURING FISCAL YEAR ENDED JUNE 30, 1981

COUNTY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
ADA	2,544,928,633.19	20.76%	1,552,491,982.61	55,340,937.13	1,047,777,587.71	31,327,745.82	21.61%
ADAMS	8,024,019.78	.07%	4,043,888.38	153,660.50	4,133,791.90	126,098.89	.09%
BANNOCK	486,650,035.61	3.97%	259,955,343.25	6,384,389.18	233,079,081.54	7,023,718.14	4.84%
BEAR LAKE	35,645,573.72	.29%	18,540,174.21	58,756.27	17,164,155.78	523,568.01	.36%
BENEWAH	37,066,436.80	.30%	17,087,006.77	345,324.14	20,324,754.17	612,263.43	.42%
BINGHAM	233,994,901.08	1.91%	165,799,786.17	1,415,079.07	69,610,193.98	2,074,280.27	1.43%
BLAINE	142,606,299.73	1.16%	44,474,742.88	3,813,075.68	101,944,632.53	3,088,028.50	2.13%
BOISE	5,276,276.82	.04%	1,012,041.89	23,478.59	4,287,713.52	132,767.43	.09%
BONNER	166,785,135.79	1.36%	73,533,033.11	1,567,646.54	94,819,749.22	2,858,309.88	1.97%
BONNEVILLE	590,097,541.42	4.81%	358,184,185.06	17,119,131.37	249,032,487.73	7,444,262.34	5.13%
BOUNDARY	32,850,447.77	.27%	14,796,206.14	458,653.52	18,512,895.15	554,235.46	.38%
BUTTE	12,420,066.06	.10%	4,757,596.23	267,134.60	7,929,604.43	238,786.39	.16%
CAMAS	4,542,042.54	.04%	2,700,899.18	7,252.40	1,848,395.76	55,739.19	.04%
CANYON	840,063,387.01	6.85%	628,577,177.97	6,601,450.89	218,087,659.93	6,554,215.20	4.52%
CARIBOU	160,169,490.15	1.31%	136,178,297.42	837,683.49	24,828,876.22	743,531.91	.51%
CASSIA	188,538,266.73	1.54%	103,181,697.44	2,136,498.86	87,493,068.15	2,637,422.93	1.82%
CLARK	4,918,456.74	.04%	3,176,718.56	2,260.27	1,743,998.45	52,330.85	.04%
CLEARWATER	47,200,348.42	.39%	21,116,447.24	137,864.88	26,221,766.06	787,857.08	.54%
CUSTER	24,095,984.60	.20%	10,797,258.63	457,297.04	13,756,023.01	413,969.97	.29%
ELMORE	74,878,869.95	.61%	35,974,697.67	516,364.95	39,420,537.23	1,186,479.21	.82%
FRANKLIN	77,270,007.15	.63%	55,797,940.67	154,290.74	21,626,357.22	645,528.99	.45%
FREMONT	65,213,475.21	.53%	45,126,372.92	206,740.51	20,293,842.80	609,768.07	.42%
GEM	122,578,711.61	1.00%	102,529,899.58	332,702.16	20,381,514.19	613,766.45	.42%
GOODING	60,353,884.11	.49%	36,146,339.75	296,075.70	24,503,620.06	736,206.50	.51%
IDAHO	102,017,384.13	.83%	64,612,876.50	1,772,642.34	39,177,149.97	1,189,540.77	.82%
JEFFERSON	129,690,842.27	1.06%	107,276,121.14	454,802.11	22,869,523.24	701,675.56	.48%
JEROME	85,097,836.86	.69%	61,939,340.28	1,395,747.65	24,554,244.23	736,708.07	.51%
KOOTENAI	410,405,273.86	3.35%	190,348,575.16	6,020,656.00	226,077,354.70	6,812,275.14	4.70%
LATAH	207,668,250.86	1.69%	128,495,659.19	1,274,782.86	80,447,374.53	2,426,267.20	1.67%
LEMHI	42,064,892.98	.34%	14,060,150.70	1,286,900.30	29,291,642.58	894,910.41	.62%
LEWIS	49,841,982.75	.41%	37,072,883.28	228,706.33	12,997,805.80	392,917.29	.27%
LINCOLN	27,973,071.93	.23%	21,995,073.99	66,956.79	6,044,954.73	181,681.25	.13%
MADISON	110,984,924.91	.91%	63,157,825.99	777,530.97	48,604,629.89	1,479,872.84	1.02%
MINIDOKA	141,259,183.29	1.15%	99,511,237.79	810,808.40	42,558,753.90	1,274,003.86	.88%
NEZ PERCE	857,461,665.45	6.99%	682,734,134.42	9,316,782.16	184,044,313.19	5,526,753.17	3.81%
ONEIDA	22,277,689.17	.18%	14,094,869.79	278,778.38	8,461,597.76	256,275.13	.18%
OWYHEE	34,346,959.59	.28%	16,868,311.19	592,965.76	18,071,614.16	544,834.80	.38%
PAYETTE	63,621,811.89	.52%	42,618,815.27	9,462.05	21,012,458.67	675,011.91	.47%
POWER	37,532,829.36	.31%	25,902,940.87	269,086.19	11,898,974.68	355,764.88	.25%
SHOSHONE	170,591,132.85	1.39%	103,136,227.79	9,090,197.02	76,545,102.08	2,300,986.99	1.59%
TETON	12,717,785.45	.10%	4,329,055.46	25,758.74	8,414,488.73	253,345.10	.17%
TWIN FALLS	436,204,049.08	3.56%	233,734,498.19	5,137,899.39	207,607,450.28	6,239,185.30	4.30%
VALLEY	35,896,066.37	.29%	9,929,801.15	311,894.79	26,278,160.01	791,154.95	.55%
WASHINGTON	42,561,504.14	.35%	25,631,005.66	313,938.34	17,244,436.82	517,328.71	.36%
MULTI-COUNTY ASSOC	1,690,770,966.46	13.79%	1,025,307,221.81	130,659,360.16	796,123,104.81	23,911,523.84	16.49%
OTHER STATES	1,581,090,063.38	12.90%	1,085,307,584.07	45,142,069.78	540,924,549.09	16,489,085.25	11.37%
TOTAL	12,258,244,459.02	%	7,754,043,943.42	313,871,474.99	4,818,071,990.59	144,991,983.27	%

TOTAL SALES AND TAXABLE SALES BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1981

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
COMMERCIAL FARMS	14,092,284.10	.11%	11,065,657.29	88,425.83	3,115,052.64	94,084.65	.06%
AGRICULTURAL SVC&HUNTING&TRAPPING	178,760,281.15	1.46%	172,863,837.95	880,545.01	6,776,988.21	204,923.05	.14%
FORESTRY	77,366.72	%	42,298.73	1,435.00	36,502.99	1,095.13	%
FISHERIES	129,599.54	%	797.00	.00	128,802.54	3,864.11	%
METAL MINING	58,474,678.95	.48%	56,144,640.47	8,406,128.03	10,736,166.51	324,754.73	.22%
COAL MINING	122,680.25	%	5,429.74	.00	117,250.51	3,517.52	%
CRUDE PETROLEUM	.00	%	.00	140,607.32	140,607.32	4,228.33	%
NON-METALLIC MINERALS	107,763.67	%	2,931.82	433,580.97	538,412.82	18,369.24	.01%
OPERATING SAND AND GRAVEL PITS	9,519,002.73	.09%	5,307,207.21	872,941.14	5,084,736.66	158,735.11	.11%
CLAY, CERAMIC, AND REFRACTORY	.00	%	.00	.00	.00	.00	%
PHOSPHATE ROCK - MINING	5,217,731.00	.04%	5,217,496.00	.00	235.00	7.05	%
ESTABLISHMENTS / MINING	7,620,256.51	.05%	7,454,949.18	224,409.67	389,717.00	11,701.55	.01%
BLDG CONSTRUCTION-GEN CONTRACTORS	42,627,336.64	.35%	35,140,889.24	12,825,584.03	20,312,031.43	625,761.77	.43%
CONSTRUCTION OTHER THAN BUILDING	43,045,335.96	.35%	36,423,760.84	14,341,958.85	20,963,533.97	646,582.07	.45%
CONSTRUCTION-SPECIAL TRADES	181,346,108.49	1.48%	128,589,468.60	38,694,844.08	91,451,483.97	2,855,899.65	1.97%
MFG ORDANCE & ACCESSORIES	35,361,705.96	.29%	35,304,630.79	283,254.62	340,329.79	10,209.82	.01%
MFG FOOD & KINDRED PRODUCTS	267,452.83	%	.00	597.01	268,049.84	8,041.45	.01%
MEAT PRODUCTS	288,007,270.68	2.35%	285,474,647.83	164,646.86	2,697,269.71	81,173.19	.06%
DAIRY PRODUCTS	131,964,819.86	1.08%	127,462,950.68	892,561.96	5,394,431.14	162,335.73	.11%
CANNING AND PRESERVING	125,126,640.84	1.02%	123,850,590.99	3,302,558.64	4,578,608.49	137,816.27	.10%
GRAIN MILL PRODUCTS	22,228,186.98	.18%	20,307,384.59	9,804.73	1,930,607.12	57,975.25	.04%
BAKERY PRODUCTS	1,864,205.51	.02%	.00	20,289.76	1,884,495.27	56,534.85	.04%
SUGAR MANUFACTURING	290,891.44	%	190,753.16	245,028.33	345,166.61	10,392.83	.01%
CONFECTIONERY AND RELATED PRODUCTS	47,392.29	%	1,204.25	8,787.24	54,975.28	1,649.24	%
BEVERAGE INDUSTRY	42,911,465.10	.35%	40,631,420.73	716,064.70	2,996,109.07	90,862.31	.06%
GREASE AND TALLOW RENDERING	3,699,328.97	.03%	3,697,749.33	42,764.04	44,343.68	1,351.25	%
MANUFACTURING APPAREL FROM FABRICS	1,605,962.29	.01%	558,256.63	7,930.09	1,055,635.75	31,662.65	.02%
MFG LUMBER & WOOD PROD. (EXC FURN)	3,476,820.97	.03%	3,072,067.16	51,223.00	455,976.81	13,885.30	.01%
LOGGING CAMPS AND CONTRACTORS	3,366,332.38	.03%	2,646,999.30	387,483.51	1,106,816.59	33,314.03	.02%
SAWMILLS AND PLANING MILLS	209,113,646.78	1.71%	194,370,443.94	4,318,083.36	19,061,286.20	588,339.51	.41%
VENEER PLANTS	552,697,675.96	4.51%	549,207,546.61	3,867,474.60	7,357,603.95	221,683.03	.15%
WOOD PRESERVING PLANTS	13,199,802.26	.11%	10,282,532.32	18,180.22	2,935,450.16	88,312.93	.06%
MANUFACTURING FURNITURE & FIXTURES	37,622,868.59	.31%	31,903,829.12	688,575.79	6,407,615.26	195,512.77	.13%
MANUFACTURING PAPER & ALLIED PROD	81,174,949.82	.65%	78,239,432.79	77,446.11	3,012,963.14	92,820.40	.06%
MANUFACTURING PRINTING & PUBLISHNG	65,371,245.19	.53%	38,905,243.15	222,456.39	26,688,458.43	805,376.53	.56%
MANUFACTURING CHEMICAL&ALLIED PROD	4,673,791.38	.04%	4,415,831.97	.00	257,959.41	7,795.35	.01%
PAINTS, ETC.	833,656.90	.01%	732,599.24	2,836.00	103,893.66	3,132.74	%
MFG OF DRUGS, SALTS, ACIDS, ETC.	56,835,862.21	.46%	55,233,142.73	1,269,907.99	2,872,627.47	86,210.97	.06%
AGRIGULTURAL CHEMICALS	110,879,078.98	.90%	110,820,519.39	388,096.22	446,655.81	13,449.52	.01%
ESTABLISHMENTS MANUFACT GELATIN	14,029,555.76	.11%	13,548,608.87	17,058.29	498,005.18	15,111.35	.01%
MANUFACTURING-PETROLEUM REFINING	5,259,515.88	.04%	4,545,587.98	704.76	714,632.66	21,438.93	.01%
PETROLEUM	420,399,387.97	3.43%	412,547,811.37	557,445.47	8,409,022.07	252,309.71	.17%
ESTABLISHMENTS ASPHALT AND TAR	1,301,727.03	.01%	960,647.01	.00	341,080.02	10,411.22	.01%
MFG RUBBER AND MISC PLASTIC PROD	8,515,694.00	.07%	8,023,737.73	326,634.21	818,590.48	24,205.35	.02%
MFG LEATHER AND LEATHER PRODUCTS	3,314,280.51	.03%	2,416,799.66	133.91	897,614.76	27,133.03	.02%
MFG STONE, CLAY & GALASS PRODUCTS	113,723,025.40	.93%	56,585,149.34	1,649,285.24	58,787,161.30	1,766,306.35	1.22%
MANUFACTURING PRIMARY METAL	.00	%	.00	.00	.00	.00	%
IRON AND STEEL FOUNDRIES	63,049,664.64	.51%	47,115,520.57	153,980.76	16,088,124.83	482,643.81	.33%
NONFERROUS FOUNDRIES	11,454,474.73	.09%	10,759,772.13	29,146.01	723,848.61	21,805.21	.02%
MFG FABRICATED METAL PRODUCTS	2,943,206.92	.02%	1,648,685.36	.00	1,294,521.56	39,045.29	.03%
FABRICATION OF FERROUS-NONFERROUS	34,815,867.51	.28%	32,182,135.77	649,157.20	3,282,888.94	102,683.12	.07%
FABRICATED STRUCTURAL STEEL	73,932,464.66	.60%	49,209,449.78	1,476,339.83	26,199,355.71	790,135.97	.54%

TOTAL SALES AND TAXABLE SALES BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1981

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
ELECTROPLATING	258,018.82	%	206,664.23	26,290.24	77,644.83	2,355.29	%
MFG MACHINERY AND EQUIPMENT	100,360,811.61	.82%	92,547,884.35	1,368,522.47	9,181,449.73	281,261.72	.19%
MFG OF ELECTRICAL EQUIPMENT	175,861,217.12	1.43%	144,472,180.02	3,070,831.07	34,459,868.17	1,033,832.81	.71%
MFG OF TRANSPORTATION EQUIPMENT	347,253.31	%	311,077.53	390.75	36,566.53	1,193.33	%
MFG, CARS, TRUCKS, BUSES	854,738.97	.01%	6,182.50	102,618.54	951,175.01	28,535.27	.02%
MFG OF TRAILER COACHES	94,381,536.78	.77%	91,838,257.13	276,039.66	2,819,319.31	85,832.19	.06%
MANUFACTURING-OPTICAL GOODS	4,644,931.94	.04%	2,937,697.74	5,167.88	1,712,402.08	50,622.19	.03%
MANUFACTURING-JEWELRY, SIGNS &MISC	7,676,662.13	.05%	7,320,013.08	3,101.40	359,750.45	10,999.65	.01%
MFG NEON SIGNS & ADVERTISING DISP	5,708,417.59	.05%	2,164,011.14	382,057.08	3,926,463.53	118,714.29	.08%
MANUFACTURE OF JEWELRY THRU BROOMS	10,027,508.40	.08%	7,559,144.27	7,068,209.98	9,536,574.11	286,646.60	.20%
RAILROAD TRANSPORTATION	7,680,326.59	.05%	30,097.25	37,715,395.66	45,365,625.00	1,360,665.79	.94%
LOCAL AND SURBURBAN TRANSIT	25,488.47	%	.00	5,670.50	31,158.97	934.77	%
MOTOR FREIGHT	24,790,846.31	.20%	21,707,950.48	971,466.25	4,054,362.08	175,279.75	.12%
WATER TRANSPORTATION	76,399.26	%	33,129.48	27,297.13	70,566.91	2,117.00	%
AIR TRANSPORTATION	3,376,476.78	.03%	2,302,012.21	451,752.66	1,526,217.23	42,891.52	.03%
PIPE LINE TRANSPORTATION-PETROLEUM	.00	%	.00	89,047.56	89,047.56	2,671.43	%
FREIGHT FORWARDING	605,966.90	%	320,838.90	281,813.48	566,941.48	17,008.24	.01%
FURNISHING TRAVEL/SHIPPING INFO	342.28	%	.00	.00	342.28	10.25	%
STOCKYARDS-PUBLIC FACILITIES	7,670,191.37	.06%	7,569,698.50	.00	100,492.87	3,017.61	%
COMMUNICATION	145,885.31	%	108,483.21	12,839.06	50,241.16	1,517.29	%
TELEPHONE COMMUNICATION	5,582,996.67	.05%	2,778,625.98	32,684,221.42	35,488,592.11	1,065,404.65	.73%
TELEGRAPH COMMUNICATION	28,270.34	%	.00	14,172.38	42,442.72	1,273.25	%
RADIO BROADCASTING & TELEVISION	10,943,444.34	.09%	10,837,901.72	1,189,441.63	1,294,984.25	39,328.41	.03%
ELECTRIC, GAS & SANITARY SERVICE	3,112.04	%	.00	40,198.65	43,310.69	1,298.94	%
ELECTRIC COMPANIES	114,456,318.93	.93%	113,936,360.64	12,227,963.42	12,747,921.71	385,847.40	.27%
NATURAL GAS TRANSMISSION&DISTRIBU	156,926,485.00	1.28%	154,592,621.83	45,203,468.56	47,537,331.73	1,426,172.81	.98%
WATER-DISTRIBUTION FOR SALE	165,869.56	%	124,894.19	51,738.86	92,714.23	2,781.41	%
SANITARY SERVICES	49,737.37	%	36,414.03	1,289,598.71	1,302,922.05	39,225.13	.03%
IRRIGATION SYSTEMS	629,335.97	.01%	557,436.92	.00	71,899.05	2,158.02	%
WHOLESALE TRADE	160,189.29	%	3,113.58	.00	157,075.71	4,712.27	%
AUTOMOBILES (WHOLESALE DISTR.)	109,190,369.90	.89%	83,029,012.22	515,311.70	26,676,669.38	803,226.65	.55%
DRUGS, CHEMICALS, ALLIED PRODUCTS	64,605,712.36	.53%	60,364,115.30	139,470.19	4,381,067.25	132,489.00	.09%
WHOLESALE DISTRIBUTION-DRY GOODS	9,722,484.05	.08%	7,816,754.98	426,498.95	2,332,228.02	71,046.69	.05%
WHOLESALE DISTRIBUTION GROCERIES	352,958,384.81	2.88%	335,678,267.27	628,033.54	17,908,151.08	537,996.34	.37%
FARM PRODUCTS	206,911,035.40	1.69%	203,959,482.76	411,331.20	3,362,883.84	101,083.01	.07%
ELECTRICAL GOODS	118,256,348.80	.95%	75,898,633.42	335,765.82	42,693,481.20	1,282,584.11	.88%
WHOLESALE DISTRIBUTION HARDWARE	91,917,792.69	.75%	60,324,415.28	496,056.45	32,089,433.86	968,484.12	.67%
ESTABLISHMENTS WHOLESALE	191,493,216.54	1.55%	133,548,295.17	2,008,505.89	59,953,427.26	1,806,208.67	1.25%
ESTABLISHMENTS WHOLESALE PETROLEUM	770,070,357.23	6.28%	692,157,403.84	1,229,159.94	79,142,113.33	2,413,585.73	1.66%
RETAIL TRADE	505,314.16	%	271,020.80	.00	234,293.36	6,588.65	%
BUILDING MATERIALS	476,196,515.76	3.89%	211,955,528.91	10,629,270.76	274,870,257.61	8,284,549.35	5.71%
FARM EQUIPMENT SALES	345,482,992.15	2.82%	318,513,584.69	2,609,622.64	29,579,030.10	889,410.49	.61%
CONSTR AND HEAVY EQUIP SALES	89,475,203.22	.73%	63,229,669.02	912,546.20	27,158,080.40	833,595.95	.57%
RETAIL TRADE-GEN MERCHANDISE	651,533.86	.01%	400,975.74	.00	250,558.12	7,516.73	.01%
RETAIL STORES DRYGOODS	314,146,716.27	2.56%	15,171,141.98	934,906.62	299,910,480.91	9,002,665.54	5.21%
MAIL ORDER HOUSES	102,466,572.59	.84%	3,019,786.37	1,116,562.40	100,563,348.62	3,021,926.50	2.08%
RETAIL SALE OF PRODUCTS OR SERVICE	13,124,775.88	.11%	3,243,320.62	216,951.10	10,098,406.36	302,603.15	.21%
DIRECT SELLING	33,749,577.13	.28%	5,809,856.86	339,180.28	28,278,900.55	851,499.63	.59%
RETAIL TRADE-FOOD	4,207.81	%	3,460.01	.00	747.80	22.44	%
RETAIL GROCERY STORES	963,283,362.54	7.86%	68,403,124.94	3,921,149.75	898,801,387.35	26,966,277.82	13.50%
MEAT AND FISH MARKETS	64,611,581.81	.53%	58,614,769.46	46,057.06	6,042,869.41	191,499.65	.13%
FRUIT AND VEGETABLE MARKETS	4,255,347.82	.03%	2,359,241.01	4,182.78	1,900,289.59	57,986.12	.04%

TOTAL SALES AND TAXABLE SALES BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1981

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
CANDY, NUT & CONFECTIONERY STORES	5,063,540.78	.04%	2,753,823.10	301.38	2,310,019.06	68,818.92	.05%
DAIRY PRODUCT STORES	67,218,994.81	.55%	61,097,216.75	67,162.85	6,188,940.91	187,772.82	.13%
RETAIL BAKERIES	6,435,263.40	.05%	2,597,624.81	2,299.04	3,839,937.63	117,099.75	.08%
EGG AND POULTRY DEALERS	9,724,676.66	.08%	5,642,586.20	27,767.76	4,109,858.22	123,535.24	.09%
AUTOMOTIVE DEALERS AND GAS SVC STN	949,207.62	.01%	796,266.63	1,000.00	153,940.99	4,210.34	%
MOTOR VEHICLES	737,303,575.93	6.01%	333,448,361.07	1,516,854.34	405,372,069.20	12,209,813.05	8.42%
TIRE, BATTERY & ACCESSORY DEALERS	152,736,047.32	1.25%	79,549,851.83	133,859.88	73,320,055.37	2,205,614.43	1.52%
GASOLINE SERVICE STATIONS	375,926,629.17	3.07%	326,782,460.68	227,222.10	49,371,390.59	1,490,654.13	1.03%
MOBILE HOMES, NEW & USED	47,714,998.06	.39%	25,921,130.26	104,664.86	21,898,532.66	678,195.33	.47%
MISCELLANEOUS MARINE, AIRCRAFT	108,031,702.43	.88%	66,409,624.43	49,542.56	41,572,535.44	1,269,149.53	.88%
RETAIL TRADE-APPAREL & ACCESSORIES	536,917.30	%	9,427.80	1,125.86	528,615.36	15,897.05	.01%
RETAIL CLOTHING	107,392,865.33	.88%	8,323,451.83	259,781.68	99,329,195.18	2,976,977.10	2.05%
SHOE STORES	19,315,622.94	.15%	623,421.02	142,148.72	18,834,350.64	565,023.22	.39%
CUSTOM TAILORS	235,324.20	%	32,727.38	.00	202,596.82	6,087.37	%
RETAIL TRADE-FURN, HOME FURNISHING	1,037,108.26	.01%	195,228.69	122.15	842,021.72	22,455.57	.02%
FURNITURE STORES	110,518,190.16	.90%	22,004,544.39	1,527,962.63	90,041,608.40	2,694,145.42	1.86%
HOUSEHOLD APPLIANCE STORES	69,762,697.49	.57%	17,593,242.12	533,662.24	52,703,117.61	1,586,097.33	1.09%
EATING PLACES	317,756,306.21	2.59%	20,810,342.95	805,209.78	297,751,173.04	8,977,639.75	6.19%
DRINKING PLACES	57,379,274.46	.47%	2,299,026.81	87,069.59	55,167,317.24	1,659,017.03	1.14%
RETAIL TRADE-MISC RETAIL STORES	18,710.19	%	7,599.06	.00	11,111.13	2,151.90	%
DRUG STORES	144,057,931.51	1.18%	43,551,245.84	306,536.09	100,813,221.76	3,027,084.27	2.09%
OPTICAL STORES	1,204,875.12	.01%	323,347.31	425.00	881,952.81	26,622.32	.02%
ANTIQUE STORES	20,003,094.58	.16%	6,259,225.08	58,084.54	13,801,954.04	415,660.05	.29%
BOOK AND STATIONERY STORES	20,321,146.17	.17%	3,400,015.02	7,941.10	16,929,072.25	507,736.51	.35%
SPORTING GOODS STORES BICYCLE SHOP	66,938,968.15	.55%	14,340,915.00	113,017.63	52,711,070.78	1,580,500.91	1.09%
FARM AND GARDEN STORES	174,651,086.00	1.42%	151,024,197.48	1,484,163.71	25,111,052.23	749,502.30	.52%
JEWELRY STORES	27,917,911.39	.23%	2,865,493.74	132,564.32	25,184,981.97	756,353.11	.52%
FUEL AND ICE DEALERS	75,753,165.92	.62%	70,104,949.43	690,163.20	6,338,379.69	190,665.47	.13%
RETAIL STORES, NOT CLASSIFIED	511,709,205.51	4.17%	310,207,220.17	14,814,767.07	216,316,752.41	6,384,163.75	4.40%
BANKING	3,156,779.35	.03%	664,278.44	1,796,136.31	4,288,637.22	134,814.09	.09%
CREDIT AGENCIES OTHER THAN BANKS	3,024,980.94	.02%	478,746.67	712,253.19	3,258,487.46	99,939.69	.07%
SECURITY-COMMODITY&STOCK BROKERS	47,741.03	%	45,608.01	30,583.36	32,716.38	984.93	%
INSURANCE CARRIERS	81,947.21	%	8,456.24	119,720.02	193,210.99	5,806.65	%
INSURANCE AGENTS	756.60	%	756.60	15,367.45	15,367.45	461.02	%
REAL ESTATE	3,651,605.42	.03%	2,697,967.81	6,100.14	959,737.75	28,988.03	.02%
HOLDING & INVESTMENT COMPANIES	143,756.78	%	127.47	5,640.35	149,269.66	4,644.65	%
SERVICES	112,056,828.21	.91%	11,045,466.27	3,848,542.99	104,859,904.93	3,190,239.25	2.20%
LEASING & RENTAL COMPANIES	110,949,832.26	.91%	39,131,571.79	1,978,787.54	73,797,048.01	2,236,862.44	1.54%
PERSONAL SERVICES	255,800.85	%	146,454.54	8,181.80	117,528.11	3,610.07	%
LAUNDRIES, DRYCLEANERS, BARBER SHOPS	15,160,973.45	.12%	9,950,397.53	1,047,767.64	6,258,343.56	190,885.87	.13%
PHOTO STUDIOS & COMM PHOTOGRAPHERS	14,191,100.74	.12%	2,490,446.57	22,888.33	11,723,542.50	353,012.93	.24%
FUNERAL SVC & CREMATORIES	4,242,701.17	.03%	3,828,095.51	36,214.16	450,819.82	13,633.29	.01%
ADVERTISING AGENCIES	14,703,907.75	.12%	12,372,013.10	69,276.05	2,401,170.70	71,995.32	.05%
CREDIT REPORTING AGENCIES	.00	%	.00	8,441.00	8,441.00	253.23	%
DUPLICATING ADDRESSING BLUE PRNTNG	846,344.60	.01%	232,132.54	1,510.14	615,722.20	19,609.15	.01%
WINDOW CLEANING	878,572.24	.01%	763,115.27	68,857.98	184,314.95	5,843.03	%
NEWS SYNDICATES	11,480,125.30	.09%	4,866,798.35	121,650.99	6,734,977.94	208,532.35	.14%
RESEARCH DEVELOPMENT TEST LABS	37,054,203.88	.30%	21,874,386.04	438,676.18	15,617,994.02	457,094.83	.32%
AUTOMOBILE REPAIR SVCS AND GARAGES	993,641.35	.01%	495,291.01	645.11	498,995.45	14,897.43	.01%
AUTOMOBILE REPAIR SHOPS	129,732,515.30	1.06%	70,739,013.30	655,341.00	59,648,843.00	1,795,142.44	1.24%
PARKING LOTS	2,007.70	%	.00	14,977.81	16,985.51	519.55	%
MISCELLANEOUS REPAIR SERVICES	209,381.67	%	146,587.04	125.27	62,919.90	1,009.15	%

TOTAL SALES AND TAXABLE SALES BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1981

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
ELECTRICAL REPAIR SHOPS	20,677,230.02	.17%	10,584,344.76	265,235.29	10,358,120.55	313,562.05	.22%
WATCH CLOCK JEWELRY REPAIR	269,138.21	%	88,260.34	5,602.23	186,480.10	5,616.77	%
REUPHOLSTERY & FURNITURE REPAIR	7,275,348.40	.06%	3,624,096.50	60,260.05	3,711,511.95	112,715.85	.08%
BICYCLE SHOP REPAIR LOCKSMITHS	25,675,845.03	.21%	17,033,378.31	474,166.54	9,116,633.26	275,228.91	.19%
MOTION PICTURE THEATRES	14,608,489.32	.12%	173,541.42	263,543.73	14,698,491.63	440,624.03	.30%
AMUSEMENT & RECREATION SERVICES	534,852.37	%	5,992.00	419.91	529,280.28	15,888.55	.01%
RECREATION FACILITIES	46,798,196.38	.38%	3,435,508.17	341,113.53	43,703,801.74	1,334,427.33	.92%
PACKER & GUIDE SERVICES	5,603,533.67	.05%	257,504.06	2,028.31	5,348,057.92	159,354.23	.11%
MEDICAL & OTHER HEALTH SERVICES	224,115.45	%	92,234.46	.00	131,880.99	3,956.41	%
PHYSICIANS & SURGEONS	2,065,986.73	.02%	426,391.44	141,991.78	1,781,587.07	53,538.12	.04%
DENTISTS	944,020.70	.01%	602,910.52	477,144.30	818,254.48	24,627.37	.02%
OSTEOPATHS CHIROPRACTORS ETC	883,999.66	.01%	330,343.84	5,361.02	559,016.84	16,868.23	.01%
HOSPITALS AND NURSING HOMES	12,095,342.63	.10%	10,861,218.67	765,390.33	1,999,514.29	60,509.20	.04%
MEDICAL AND DENTAL LABORATORIES	8,319,013.14	.07%	2,827,672.78	157,891.09	5,649,231.45	169,649.49	.12%
OPTOMETRISTS PRESCRIBING & FITTING	13,252,677.15	.11%	4,907,849.09	298,469.14	8,643,297.20	259,187.75	.18%
LEGAL SERVICES	.00	%	.00	16,168.20	16,168.20	485.05	%
EDUCATIONAL SERVICES	.00	%	.00	.00	.00	.00	%
PUBLIC STATE SUPPORTED INSTITUTION	45,801,766.36	.37%	24,372,583.36	692,203.17	22,121,386.17	664,100.63	.46%
PRIVATE SCHOOL-PROFIT MAKING INSTI	782,187.32	.01%	370,139.95	8,499.99	420,547.36	12,903.81	.01%
MUSEUMS AND GALLERIES	25,254.99	%	4,555.88	326.00	21,025.11	624.95	%
NONPROFIT MEMBERSHIP ORGANIZATIONS	11,241,690.05	.09%	584,794.66	2,724,522.19	13,381,417.58	403,219.70	.28%
MISCELLANEOUS SERVICES	33,761,639.42	.28%	15,583,001.02	2,930,843.37	21,109,481.77	621,824.13	.43%
STATE GOVERNMENT	12,133,541.98	.10%	11,714,360.78	.00	419,181.20	12,578.23	.01%
LOCAL GOVERNMENT	151,771,522.05	1.24%	2,022,907.53	.00	149,748,614.52	4,379,315.34	3.02%
TOTAL	12,258,244,459.02	%	7,754,043,943.42	313,871,474.99	4,818,071,990.59	144,991,983.27	%

DISTRIBUTION OF INCOME TAX COLLECTIONS

	1976-77	1977-78	1978-79	1979-80	1980-81
General Fund	$145,597,260	$174,013,454	$199,073,171	$211,984,077	$243,180,501
Filing Refunds	31,727,649	26,632,984	34,479,414	38,170,755	45,496,982
Withholding Refunds	47,995	59,612	88,031	285,372	181,725
Unused Sales Tax Credit	652,927	1,212,646	908,947	1,071,779	1,003,544
State Building fund	1,012,650	81,070	963,320	1,188,770	1,220,420
Political Contributions	45,636	8,376	104,147	76,117	79,610
Trans. - Bldg. Susp. to State Bldg. Fund	2,150,260	63,140	1,861,010	2,588,830	2,412,700
Income Tax Susp. Fund	25,457	41,728	(51,583)	26,492	(4,937)
Refund Fund Reserve	450,000	450,000	-0-	-0-	-0-
Multistate Tax Compact Fund	-0-	-0-	-0-	-0-	43,563
Gross Collections	$181,709,834	$202,563,010	$237,426,457	$255,392,192	$293,614,108

ALLOCATION OF SALES TAX FUNDS F.Y. 1977 - 1981

Source	1976-77	1977-78	1978-79	1979-80	1980-81
Sales Tax Refund	$ 219,241	$ 157,022	$ 205,853	$ 264,535	$ 220,467
Alloc. to Counties	20,728,064	23,741,838	25,940,106	27,369,878	14,476,031
Public School Income	-0-	-0-	-0-	-0-	14,476,031
State Building Fund	500,000	500,000	500,000	500,000	500,000
Social Security Trust	8,817,753	10,359,906	11,796,868	12,994,946	17,642,556
Multistate Tax Compact	-0-	-0-	-0-	-0-	13,637
General Fund	73,594,499	84,107,445	91,463,559	95,984,566	97,665,692
TOTAL	$103,859,557	$118,866,211	$129,906,386	$137,113,925	$144,994,414

ANALYSIS OF MISCELLANEOUS TAX COLLECTIONS

Source	1976-77	1977-78	1978-79	1979-80	1980-81
Motor Fuels & Aviation Fuels	$48,130,109	$50,153,727	$52,552,231	$49,153,130	$45,210,754
Special Fuel Tax	-0-	3,934	55,445	95,181	228,997
County Option Table Wine	502,307	591,589	652,493	657,603	609,166
Beer Tax	3,241,116	3,326,708	3,465,969	3,516,215	3,215,432
Cigarette Tax	8,980,539	9,098,527	8,919,156	9,009,135	9,360,847
Cigarette License	31,540	32,720	31,240	29,994	29,737
Tobacco Tax	599,354	651,469	714,138	771,829	904,708
Total Revenue	$61,484,965	$63,858,674	$66,390,672	$63,233,087	$59,559,641

CALENDAR FOR PROPERTY ASSESSMENTS AND VALUATIONS

The following events concerned with real, personal and operating property tax programs indicate the "as of" date or "not later than" date, whichever the case may be.

Date	Activity
January 1	Assessment date of all property.
March 15	Idaho Personal Property Declaration must be filed with the county assessor
April 15	Claims for property tax reduction (circuit breaker) must be filed with the county assessor.
April 30	Annual reports on operating property (utilities) due to State Tax Commission.
May 15	County commissioners meet as Board of Equalization for property tax reduction claims.
June 20	Second installment on real property taxes payable without becoming delinquent.
4th Monday	Real property roll delivered by assessor to county clerk.
July 1	Taxes become payable and delinquent on Cooperative Electric Associations.
1st Monday	Personal property roll delivered by assessor to clerk.
2nd Monday	County board completes equalization and delivers equalized assessment rolls to county recorder.
4th Monday	Abstracts of property assessment rolls, property tax reduction rolls, and copies of approved applications for reduction in taxes transmitted by county auditor to State Tax Commission.
August 2nd Monday	State Tax Commission meets as a State Board of Equalization.
4th Monday	Equalization completed by State Tax Commission.
September 1st Monday	Certification of Class 3 operating property, equalized real and personal property and state taxes to be collected for state bond retirement forwarded by State Tax Commission to county auditors.
2nd Monday	All property tax levies set by Board of County Commissioners.
3rd Monday	Certified copies of property tax levies forwarded to Tax Commission and various county offices by the county clerk.
October 3rd Monday	County auditor submits to Tax Commission amount of property tax on railroad car company valuation within county.

October 4th Monday	County auditor certifies property tax reduction roll to Tax Commission. Tax Commission must notify all disallowed claimants and county auditor of disapproved claims for property tax reduction.
November 1st Monday	Equalized assessment rolls with taxes computed delivered by county auditor to tax collector
15	County treasurer transmits to Tax Commission tax statements for electrical and natural gas companies where customers qualify for irrigation water pumping rebate.
3rd Monday	Subsequent property assessment rolls delivered by county assessor to county commissioners. Tax Commission certifies property tax reduction reimbursement to county auditors.
December 1st Monday	Subsequent property assessment roll equalized by County Board of Equalization.
20	Personal property taxes payable without becoming delinquent. (May be collected on demand.) Tax Commission pays county treasurers amount due as reimbursement for property tax reduction claims.
20	First installment on real property taxes payable without becoming delinquent.
December	State Tax Commission certifies to Public Utility Commission amounts of rebate due each power company or gas company on water used for irrigation or drainage purposes.
4th Monday	Abstract of subsequent property assessment roll forwarded by county auditor to State Tax Commission.

ABSTRACT ITEMS OF PROPERTY APPROVED FOR 1979

Abstract Items Nos.	CLASS 1. REAL PROPERTY - LANDS
1	Investment Irrigated Agricultural
2	(no category)
3	Investment Non-irrigated Agricultural
4	Investment Meadow
5	Investment Dry Grazing
6	Investment Timber
7	Investment Reproduction
8	Reforestation
9	Mineral
10	Standing Timber (Owned Separate from Land)
11	Recreational Sites
12	Rural Residential Tracts
13	Rural Commercial Tracts
14	Rural Industrial Tracts
15	Rural Subdivisions Residential Lots and/or Acreages
16	Rural Subdivisions Commercial Lots and/or Acreages

Abstract Item Nos.	

CLASS 1. REAL PROPERTY - LANDS

17	Rural Subdivisions Industrial Lots and/or Acreages
18	Other Rural Land
19	Waste (Acreage Only, Public Rights of Way)
20	Residential Lots and/or Acreages (Inside City Limits)
21	Commercial Lots and/or Acreages (Inside City Limits)
22	Industrial Lots and/or Acreages (Inside City Limits)

IMPROVEMENTS ON LAND AND LOTS

32	Improvements on Categories 1 through 9
33	Improvements on Recreational Sites (11)
34	Improvements on Rural Residential Tracts (12)
35	Improvements on Rural Commercial Tracts (13)
36	Improvements on Rural Industrial Tracts (14)
37	Improvements on Rural Subdivisions Residential (15)
38	Improvements on Rural Subdivisions Commercial (16)
39	Improvements on Rural Subdivisions Industrial (17)
40	Improvements on Other Rural Land (18)
41	Improvements on residential Lots/Acreages (20)
42	Improvements on Commercial Lots/Acreages (21)
43	Improvements on Industrial Lots/Acreages (22)
44	Improvements on Exempt Land
45	Utility Systems (Locally Assessed)
46	Mobile Homes

PERSONAL PROPERTY

55	Boats
56	Construction Machinery, Tools & Equipment
57	Equities in State Land
58	Farm Machinery, Tools & Equipment
59	Furniture & Fixtures
60	Improvements on Railroad Rights of Way
61	Improvements by Lessee other than Category 62
62	Leasehold Improvements on Federal, State or Indian Land
63	Logging Machinery, Tools and Equipment
64	Mining Machinery, Tools and Equipment
65	Mobile Homes on Federal, State or Railroad Right-of-Way
66	Net Profit of Mines
68	Other Miscellaneous Machinery, Tools and Equipment
69	Recreational Vehicles
70	Reservations and Easements
71	Signs and Signboards
72	Tanks, Cylinders, Vessels, (Kegs, Vats, etc.)
73	Water

CLASS 3. OPERATING PROPERTY

67	Railroads, Railroad Car Companies, Pipelines and Utility Companies subject to central assessment by state

EXEMPT PROPERTY

81	Real and/or Personal

CLASS 1. REAL PROPERTY

LANDS

INVESTMENT IRRIGATED AGRICULTURAL
(Abstract Item 1)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	107,736	57,786,933	164,096,640	221,883,573
Adams	23,341	9,000,741	10,751,083	19,751,824
Bannock	32,002	15,826,801	16,301,605	32,128,406
Bear Lake	27,173	10,132,601	9,119,341	19,251,942
Bingham	275,318	163,435,098	112,770,218	276,205,316
Blaine	74,859	19,123,315	34,148,278	53,271,593
Boise	4,811	1,570,689	3,123,016	4,693,705
Bonner	3,236	1,142,689	6,094,341	7,237,030
Bonneville	158,658	87,584,985	84,177,125	171,762,110
Boundary	111	17,327	45,959	63,286
Butte	65,521	22,388,491	24,761,671	47,150,162
Camas	18,539	3,637,428	5,274,270	8,911,698
Canyon	209,685	157,112,250	392,780,625	549,892,875
Caribou	60,576	30,159,634	26,932,553	57,092,187
Cassia	276,963	166,207,692	177,842,230	344,049,922
Clark	34,399	9,824,910	12,575,885	22,400,795
Custer	36,811	9,069,186	24,758,878	33,828,064
Elmore	89,037	42,603,868	77,113,001	119,716,869
Franklin	45,844	25,885,841	40,507,539	66,393,380
Fremont	70,637	29,348,039	49,891,666	79,239,705
Gem	47,404	23,755,867	24,703,350	48,459,217
Gooding	113,157	56,771,875	61,881,343	118,653,218
Idaho	961	390,265	1,053,715	1,443,980
Jefferson	221,054	83,462,659	146,059,653	229,522,312
Jerome	164,603	79,765,848	100,504,968	180,270,816
Kootenai	13,366	6,978,967	35,393,566	42,372,533
Lemhi	87,714	15,375,598	51,354,497	66,730,095
Lincoln	85,176	34,172,693	33,147,512	67,320,205
Madison	104,082	67,409,268	129,583,368	196,992,636
Minidoka	177,513	90,086,402	115,446,777	205,533,179
Nez Perce	95	61,295	115,235	176,530
Oneida	20,595	9,960,329	7,669,453	17,629,782
Owyhee	135,980	58,186,959	87,280,438	145,467,397
Payette	73,907	35,698,786	69,255,644	104,954,430
Power	65,710	40,599,002	16,240,148	56,839,150
Shoshone	102	29,810	292,734	322,544
Teton	44,846	13,719,854	20,568,761	34,288,615
Twin Falls	281,925	166,231,707	202,802,682	369,034,389
Valley	38,718	8,036,600	28,490,340	36,526,940
Washington	44,229	33,491,739	33,491,739	66,983,478
TOTAL:	3,336,394	1,686,044,041	2,438,401,847	4,124,445,888

CLASS 1. REAL PROPERTY

LANDS

INVESTMENT NON-IRRIG. AGRICULTURAL
(Abstract Item 3)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	18,152	1,869,492	7,477,968	9,347,460
Bannock	121,879	19,787,200	20,578,688	40,365,888
Bear Lake	52,788	7,284,414	7,065,882	14,350,296
Benewah	50,950	22,143,944	37,687,287	59,831,231
Bingham	31,630	4,474,993	4,161,743	8,636,736
Blaine	8,624	904,962	1,212,649	2,117,611
Boise	6,636	883,002	1,766,004	2,649,006
Bonner	27,124	7,602,781	40,548,165	48,150,946
Boundary	51,908	17,381,849	46,103,999	63,485,848
Butte	5,921	749,158	852,542	1,601,700
Camas	81,896	12,273,333	17,796,332	30,069,665
Canyon	47	11,375	11,375	22,750
Caribou	141,695	28,120,958	18,616,074	46,737,032
Cassia	89,879	13,141,980	11,302,102	24,444,082
Clark	17,871	1,197,190	1,580,291	2,777,481
Clearwater	35,878	12,096,255	24,192,510	36,288,765
Elmore	21,719	2,380,140	4,308,053	6,688,193
Franklin	80,760	13,925,347	12,321,513	26,246,860
Fremont	87,796	13,744,832	32,987,596	46,732,428
Gem	5,330	681,145	1,118,640	1,799,785
Gooding	466	139,412		139,412
Idaho	190,010	71,087,656	127,957,780	199,045,436
Jefferson	1,989	254,220	419,463	673,683
Jerome	15	383	621	1,004
Kootenai	44,978	18,821,163	71,309,803	90,130,966
Latah	250,897	100,774,816	195,503,143	296,277,959
Lewis	140,533	58,884,804	110,703,431	169,588,235
Madison	37,952	5,671,699	10,902,920	16,574,619
Minidoka	945	195,699	222,251	417,950
Nez Perce	178,612	76,826,745	144,434,280	221,261,025
Oneida	191,782	33,800,133	30,420,120	64,220,253
Payette	1,348	187,598	363,940	551,538
Power	197,398	32,866,833	17,911,977	50,778,810
Shoshone	1,478	539,024	4,586,569	5,125,593
Teton	50,416	8,282,507	19,029,539	27,312,046
Twin Falls	12,407	1,368,209	1,669,215	3,037,424
Valley	13,412	1,386,405	5,449,775	6,836,180
Washington	60,755	10,885,889	10,885,889	21,771,778
TOTAL:	2,313,876	602,627,545	1,043,460,129	1,646,087,674

CLASS 1. REAL PROPERTY

LANDS

INVESTMENT MEADOW
(Abstract Item 4)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	1,805	403,613	1,144,520	1,548,133
Bannock	8,820	1,448,512	1,318,145	2,766,657
Bear Lake	48,922	8,121,348	10,801,669	18,923,017
Benewah	730	227,645	387,434	615,079
Bingham	10,733	1,529,433	2,187,089	3,716,522
Boise	1,031	272,533	545,066	817,599
Bonneville	5,240	826,086	794,012	1,620,098
Boundary	7,912	1,223,816	3,246,076	4,469,892
Butte	12,012	1,856,456	2,641,736	4,498,192
Camas	2,911	260,114	377,165	637,279
Canyon	32,557	11,861,675	11,861,675	23,723,350
Caribou	25,448	5,146,162	6,180,540	11,326,702
Cassia	74	12,541	13,418	25,959
Clark	25,783	2,268,927	3,221,876	5,490,803
Clearwater	4,688	483,001	966,002	1,449,003
Custer	40,807	6,234,961	17,520,240	23,755,201
Elmore	1,876	123,889	495,556	619,445
Franklin	10,533	2,134,341	526,912	2,661,253
Fremont	22,544	3,565,024	9,269,062	12,834,086
Gooding			151,959	151,959
Jefferson	461	54,929	96,126	151,055
Kootenai	937	388,886	2,619,353	3,008,239
Latah	12,547	1,570,476	3,046,723	4,617,199
Madison	5,311	840,588	1,615,894	2,456,482
Nez Perce	5	52	728	780
Oneida	10,245	1,710,633	1,761,951	3,472,584
Owyhee	423	19,403	58,209	77,612
Power	3,152	506,019	644,461	1,150,480
Shoshone	20	6,607	64,881	71,488
Valley	3,592	342,585	1,210,110	1,552,695
TOTAL:	301,119	53,440,255	84,768,588	138,208,843

CLASS 1. REAL PROPERTY

LANDS

County	INVESTMENT DRY GRAZING (Abstract Item 5) Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	128,791	3,998,770	91,971,710	95,970,480
Adams	152,032	7,187,699	8,596,779	15,784,478
Bannock	158,940	6,317,950	7,262,029	13,579,979
Bear Lake	155,607	5,257,354	8,359,193	13,616,547
Benewah	20,240	5,102,562	8,684,168	13,786,730
Bingham	239,889	8,858,328	8,858,328	17,716,656
Blaine	207,012	6,296,556	12,593,112	18,889,668
Boise	138,364	3,997,022	13,989,577	17,986,599
Bonner	53,946	6,747,970	35,989,173	42,737,143
Bonneville	178,565	5,276,097	5,071,225	10,347,322
Boundary	19,438	2,523,282	6,692,809	9,216,091
Butte	82,325	2,414,520	14,050,480	16,465,000
Camas	114,319	2,819,859	4,088,795	6,908,654
Canyon	45,699	2,654,050	7,974,000	10,628,050
Caribou	223,781	12,568,865	14,529,609	27,098,474
Cassia	297,392	16,351,060	17,495,634	33,846,694
Clark	223,381	4,514,718	28,397,576	32,912,294
Clearwater	26,133	1,210,131	3,025,328	4,235,459
Custer	83,007	2,784,882	13,924,410	16,709,292
Elmore	267,167	9,742,559	38,970,236	48,712,795
Franklin	120,952	4,376,512	2,880,593	7,257,105
Fremont	175,724	2,927,422	13,173,399	16,100,821
Gem	137,838	4,129,243	12,568,530	16,697,773
Gooding	66,032	1,388,756	1,513,744	2,902,500
Idaho	429,105	13,023,034	52,092,136	65,115,170
Jefferson	79,881	2,549,075	11,853,199	14,402,274
Jerome	45,039	1,149,912	1,448,889	2,598,801
Kootenai	8,507	1,749,691	11,093,015	12,842,706
Latah	56,403	3,106,073	6,025,782	9,131,855
Lemhi	110,905	3,046,661	13,222,509	16,269,170
Lewis	73,569	2,932,500	11,143,500	14,076,000
Lincoln	67,648	1,875,438	1,819,175	3,694,613
Madison	26,110	763,667	1,468,026	2,231,693
Minidoka	23,590	494,461	5,528,102	6,022,563
Nez Perce	221,790	6,143,957	27,647,806	33,791,763
Oneida	113,562	4,114,410	6,130,470	10,244,880
Owyhee	398,075	11,695,814	35,087,442	46,783,256
Payette	93,318	2,810,815	5,587,805	8,398,620
Power	141,833	4,504,995	2,927,919	7,432,914
Shoshone	6,077	1,295,702	11,715,608	13,011,310
Teton	70,451	5,464,941	14,461,133	19,926,074
Twin Falls	219,460	4,826,985	5,888,922	10,715,907
Valley	46,935	2,337,475	22,031,555	24,369,030
Washington	397,130	11,754,054	29,385,135	41,139,189
TOTAL:	5,945,962	215,085,827	657,218,565	872,304,392

CLASS 1. REAL PROPERTY

LANDS

INVESTMENT TIMBER
(Abstract Item 6)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	200	6,555	13,445	20,000
Adams	61,154	5,322,668	5,957,937	11,280,605
Benewah	241,391	23,720,904	28,733,958	52,454,862
Boise	36,806	1,954,595	6,841,082	8,795,677
Bonner	182,742	15,005,593	31,261,977	46,267,570
Boundary	106,871	9,531,820	25,282,409	34,814,229
Camas	652	31,782	46,084	77,866
Clearwater	407	30,384	75,960	106,344
Elmore	7,210	347,441	1,389,746	1,737,187
Fremont	2	220		220
Idaho	37,290	6,247,127	18,741,381	24,988,508
Kootenai	87,918	21,539,140	69,931,279	91,470,419
Latah	109	7,605	32,854	40,459
Lewis	40	1,498	5,692	7,190
Shoshone	259,451	37,475,485	367,979,445	405,454,930
Twin Falls	5,620	484,535	1,695,872	2,180,407
TOTAL:	1,027,863	121,707,352	557,989,121	679,696,473

INVESTMENT REPRODUCTION
(Abstract Item 7)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Adams	13,725	605,187	696,293	1,301,480
Benewah	5,821	547,025	662,743	1,209,768
Bonner	125	7,803	16,256	24,059
Boundary	35,105	3,653,624	9,690,953	13,344,577
Camas	1,254	39,837	57,763	97,600
Clearwater	406,814	42,655,176	106,637,940	149,293,116
Elmore	2,594	105,123	420,492	525,615
Idaho	111,352	4,430,106	22,150,530	26,580,636
Kootenai	36,450	5,976,178	27,875,783	33,851,961
Latah	190,877	14,330,597	61,908,179	76,238,776
Lewis	47,372	1,895,102	7,201,387	9,096,489
Nez Perce	45,548	1,389,745	8,338,470	9,728,215
Shoshone	16,228	1,402,598	13,325,894	14,728,492
Valley	11,630	288,660	2,722,063	3,010,723
TOTAL:	924,895	77,326,761	261,704,746	339,031,507

CLASS 1. REAL PROPERTY

LANDS

*REFORESTATION LAND
(Abstract Item 8)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Adams	26	130	3,185	3,315
Boise	28,582	142,905		142,905
Bonneville	12	61		61
Clearwater	13,984	72,739		72,739
Latah	122	1,518		1,518
Shoshone	40	42	412	454
Valley	94,808	471,535		471,535
TOTAL:	137,574	688,930	3,597	692,527

*Rate of assessment set by Statute

MINERAL LAND
(Abstract 9)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	622	20,745		20,745
Adams	51	1,494		1,494
Bannock	229	7,577		7,577
Bear Lake	3,403	96,799		96,799
Benewah	260	10,407		10,407
Bingham		3,334		3,334
Blaine	9,704	666,885		666,885
Boise		157,163		157,163
Bonner	3,157	75,802		75,802
Bonneville	197	23,931		23,931
Boundary	516	26,131		26,131
Butte	354	9,116		9,116

CLASS 1. REAL PROPERTY - LANDS

MINERAL LAND
(Abstract 9)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Camas	2,732	36,292	52,623	88,915
Caribou	3,992	122,427		122,427
Cassia		75,982		75,982
Clark	460	12,232		12,232
Clearwater	2,212	62,708		62,708
Custer	5,307	153,624		153,624
Elmore	3,015	97,693		97,693
Fremont	30	1,938		1,938
Gem	1,267	35,185		35,185
Gooding	2	1,888		1,888
Idaho	38	4,296		4,296
Jerome		284		284
Kootenai	477	19,147		19,147
Latah	313	10,196		10,196
Lemhi	9,759	219,488		219,488
Lincoln	45	1,737		1,737
Madison	152	792		792
Minidoka		156		156
Nez Perce		1,045		1,045
Owyhee	3,615	100,524		100,524
Power	663	17,232		17,232
Shoshone	47,670	1,556,341		1,556,341
Teton		31,464		31,464
Twin Falls	31	29,701		29,701
Valley	4,234	117,655		117,655
Washington	707	21,404		21,404
TOTAL:	105,214	3,830,815	52,623	3,883,438

STANDING TIMBER (Abstract Item 10)

Adams	34	1,466		1,466
Boise		47,130		47,130
Bonner	1	9,312		9,312
Kootenai	640	58,262		58,262
Latah	361	13,733		13,733
Nez Perce	462	4,807		4,807
Shoshone		71,463	701,768	773,231
TOTAL:	1,498	206,173	701,768	907,941

CLASS 1. REAL PROPERTY - LANDS

	RECREATIONAL SITES (Abstract Item 11)		RURAL RESIDENTIAL TRACTS (Abstract Item 12)		RURAL COMMERCIAL TRACTS (Abstract Item 13)	
County	Acres	Estimated Taxable Mkt. Val.	Acres	Estimated Taxable Mkt. Val.	Acres	Estimated Taxable Mkt. Val.
Ada	127	1,301,076	7,443	63,703,457	2,429	26,296,241
Adams	66	130,310	764	3,060,355	14	167,694
Bannock	109	145,996	5,646	16,103,265	358	1,180,939
Bear Lake			806	1,118,028	144	188,390
Benewah	60	62,424	1,186	9,190,346	57	228,644
Bingham	360	15,149	1,434	24,945,779		905,925
Blaine	1,808	1,840,688	728	4,600,229	157	2,595,717
Boise	47	203,918	5,145	12,883,148	150	660,792
Bonner	1,523	929,685	42,365	83,526,786	653	5,345,828
Bonneville	156	422,190	5,228	14,752,683	943	7,694,972
Boundary	553	459,154	2,394	9,976,204	223	1,277,939
Butte			1,897	1,438,395		
Camas	24	25,490	402	333,753	2	2,725
Canyon		263,025	6,624	23,044,375	1,100	4,651,650
Caribou				2,976,556		71,459
Cassia	8	28,091	2,320	10,675,892	401	1,132,424
Clark					49	20,538
Clearwater	45	28,091	4,335	4,033,666	259	428,561
Custer	4	16,647	3,136	8,820,506	434	1,275,990
Elmore			1,920	4,127,663	354	1,078,856
Franklin		9,363		3,084,858		
Fremont		112,363		47,988	1	45,471
Gem	43	22,370	2,765	11,679,453	232	1,616,150
Gooding			1,746	5,382,850	163	211,158
Idaho			1,135	5,383,182	237	1,227,684
Jefferson	373	199,335	3,539	9,062,152	497	1,265,054
Jerome	481	543,378	2,802	5,580,316	356	3,079,241
Kootenai	345	2,355,465	49,676	93,115,121	379	6,738,237
Latah	16	112,882	2,944	17,302,844	455	1,080,187
Lemhi	396	383,507	4,472	8,331,528	154	520,450
Lewis			899	1,735,496	20	53,376
Lincoln			447	978,895	24	6,549
Madison	9	9,260	1,985	8,701,553	188	1,188,160
Minidoka			3,473	6,775,394	423	1,336,741
Nez Perce			1,661	7,401,135	110	769,668
Oneida	3	3,214	885	1,289,544	42	16,312
Owyhee			1,178	3,484,285	132	172,264
Payette	249	40,165	2,641	10,204,917	505	787,244
Power	7	12,324	755	1,284,299	1,048	962,243
Shoshone	126	564,757	1,621	9,514,661	172	1,023,855
Teton			336	1,014,801	101	160,090
Twin Falls			12,825	34,918,290	914	2,218,879
Valley	28	3,360	1,186	10,663,740	50	261,615
Washington	173	44,990	1,075	6,249,660	149	329,600
TOTAL:	7,139	10,288,667	193,819	562,498,048	14,079	80,275,512

CLASS 1. REAL PROPERTY - LANDS

County	RURAL INDUSTRIAL TRACTS (Item 14)	RURAL SUBDIVISIONS RESIDENTIAL (Item 15)	RURAL SUBDIVISIONS COMMERCIAL (Item 16)	RURAL SUBDIVISIONS INDUSTRIAL (Item 17)	OTHER RURAL LANDS (Item 18)
	Estimated Market Value				
Ada	11,730,691	175,044,437	13,922,717	5,363,121	12,032,387
Adams	118,870	1,415,990			10,388,030
Bannock	170,135	12,474,674	60,877		119,245
Bear Lake		11,198,323			4,280,804
Benewah	548,477	7,094,156	141,357	235,755	1,549,113
Bingham	874,165	4,601,523	780		161,981
Blaine	133,760	51,528,749	83,648		18,107,212
Boise	47,567	30,592,841			566,346
Bonner	1,529,245	87,096,954	1,275,959	264,053	113,800,247
Bonneville	832,078	21,576,463	2,276,028	113,445	1,539,413
Boundary	71,814	3,266,008	271,910	6,731	4,128,828
Camas	16,907	1,045,511	2,269		
Canyon	2,558,475	41,849,475	2,445,025	262,600	21,575,900
Caribou	2,537,118	2,605,767			268,646
Cassia	755,592	2,527,812	110,740	46,766	324,213
Clark					91,740
Clearwater	631,992	1,396,824	216,579		4,286,050
Custer	574,545	6,715,751	9,988		114,047
Elmore	139,996	11,024,573	493,876	52,629	7,759,228
Franklin	74,557	695,333	28,960		284,904
Fremont	39,895	23,549,519	936,666	5,774	4,686,656
Gem	539,010	5,107,575			284,775
Gooding	45,432	1,530,845			1,695,234
Idaho	684,933	7,081,041	320,390		17,225,789
Jefferson	206,041	2,515,476	12,485		799,551
Jerome	1,417,106	3,413,468	499		642,191
Kootenai	5,506,202	155,555,835	10,213,149	2,284,569	7,014,818
Latah	216,448	3,420,986	35,988		782,593
Lemhi	23,326	16,927,387	18,259	36,190	5,233,109
Lewis	1,040	325,345	2,081		265,963
Lincoln		34,740		5,636	34,842
Madison	140,974	1,327,448	6,242		518,361
Minidoka	209,485	2,022,424	103,104		1,144,073
Nez Perce	5,438,889	1,485,244	13,983		26
Oneida	67,002	537,667			5,327
Owyhee	13,005	1,277,021			1,348,736
Payette	109,020	3,586,193	283,021	7,335	236,696
Power	346,572	2,493,088	237,344		602,586
Shoshone	2,129,550	6,312,670	71,155	18,472	11,590,608
Teton		12,087,382			3,733,999
Twin Falls	536,178	11,484,049	892,683		
Valley	107,020	79,933,860	79,330		5,764,605
Washington	590,680	1,517,275		130,050	2,270,020
TOTAL:	41,713,792	817,277,702	34,567,092	8,833,126	267,458,892

CLASS 1. REAL PROPERTY - LANDS

	WASTE Acreage Only (Item 19)	RESIDENTIAL LOTS AND/OR ACREAGES (Item 20)	COMMERCIAL LOTS AND/OR ACREAGES (Item 21)	INDUSTRIAL LOTS AND/OR ACREAGES (Item 22)
County		Estimated Market Value		
Ada	6,033	529,782,499	286,008,565	6,090,817
Adams	2,935	3,702,585	950,940	38,484
Bannock		112,972,631	50,539,774	3,086,785
Bear Lake	6,974	9,514,357	1,165,468	
Benewah	2,095	9,067,857	2,947,120	107,879
Bingham	18,116	20,941,616	8,910,442	226,379
Blaine		145,595,464	49,351,911	794,496
Boise	57	3,706,441	948,646	427,438
Bonner		30,133,464	23,676,958	473,049
Bonneville	11,839	99,266,480	52,089,402	858,309
Boundary	1,474	5,518,506	3,166,809	517,193
Butte	2,123	1,121,373	403,456	
Camas	3,895	470,930	146,371	
Canyon	19,461	103,306,500	44,998,400	4,591,375
Caribou	25,592	6,115,949	1,884,530	
Cassia	8,774	15,287,308	11,761,755	862,165
Clark		387,078	81,456	
Clearwater	1,576	7,962,987	2,969,269	18,352
Custer	2,946	4,897,670	1,137,292	1,561
Elmore	7,070	21,565,390	4,829,359	74,030
Franklin	6,084	7,555,981	2,363,646	19,247
Fremont	15,993	7,021,006	1,233,771	7,491
Gem	5,152	11,617,288	3,000,525	93,325
Gooding	8,212	9,267,051	4,065,758	130,340
Idaho	1,273	16,246,882	4,529,700	126,896
Jefferson		8,660,044	1,845,705	
Jerome	9,141	19,023,748	9,496,432	276,182
Kootenai		153,504,061	76,133,261	4,083,924
Latah	6,390	37,451,902	15,170,220	307,344
Lemhi	2,743	6,320,375	2,411,946	20,957
Lewis	4,268	4,264,945	917,492	135,455
Lincoln	6,829	2,463,165	819,197	
Madison	5,706	17,287,023	16,047,497	158,432
Minidoka	11,335	16,898,464	5,266,015	379,798
Nez Perce	3,610	90,528,809	41,374,901	603,695
Oneida	5,496	3,880,631	482,272	30,800
Owyhee	5,440	4,809,194	1,252,743	
Payette	4,646	18,240,353	5,177,255	116,695
Power		8,990,661	2,915,410	
Shoshone		11,983,629	6,457,531	2,013,590
Teton	3,390	1,416,142	552,428	
Twin Falls	15,869	34,992,670	38,813,613	437,909
Valley	3,441	26,656,610	6,513,390	185,675
Washington	4,070	13,397,270	3,865,178	
TOTAL:	250,048	1,663,794,989	798,673,809	27,296,067

IMPROVEMENTS ON LAND AND LOTS

County	CATEGORIES 1 thru 9 (Item 32)	RECREATIONAL SITES (Item 33)	RURAL RESIDENTIAL TRACTS (Item 34)	RURAL COMMERCIAL TRACTS (Item 35)	RURAL COMMERCIAL TRACTS (Item 36)
	Estimated		Market	Value	
Ada	3,535,577		129,314,169	31,254,847	16,330,568
Adams	2,296,728	101,354	13,602,407	333,426	2,836,726
Bannock	16,520,712	956,616	27,153,836	2,809,076	348,466
Bear Lake	8,046,207		7,024,486	539,442	38,656
Benewah	974,628	335,165	23,610,874	971,628	13,204,472
Bingham	61,166,541	50,903	59,709,217	5,373,164	9,692,679
Blaine	597,838	2,360,703	14,056,403	2,624,107	135,881
Boise	19,040	3,228,156	14,342,656	2,959,032	40,845
Bonner	359,450	1,484,201	108,458,327	8,104,075	8,686,186
Bonneville	8,360,281	397,896	97,667,832	20,882,055	3,622,740
Boundary	722,098	63,692	29,519,542	2,225,298	91,570
Butte	127,996		13,572,762	52,415	
Camas	3,350,834		747,404	8,999	110,169
Canyon	6,871,498	422,100	66,517,761	16,694,160	23,444,150
Caribou	14,614,955		6,333,394	1,046,764	64,753,411
Cassia	22,073,223	160,222	60,232,702	7,120,743	17,623,438
Clark	601,123			1,585,003	
Clearwater	506,438	17,479	14,914,756	1,722,266	5,548,456
Custer	813,991	44,868	20,095,665	1,708,733	31,180
Elmore	10,920,654	3,225	9,782,544	2,302,060	132,851
Franklin		12,958	31,560,412		1,151,699
Fremont	22,604,497		200,125	308,675	
Gem	987,483		48,834,176	2,888,510	13,284,635
Gooding	31,541,751		6,887,330	1,386,374	574,890
Idaho	1,603,648		25,799,114	4,003,080	532,534
Jefferson	2,529,909	404,767	69,397,402	5,693,138	1,528,751
Jerome	10,663,471	842,021	46,870,997	6,318,409	10,405,597
Kootenai	360,051	2,117,087	73,010,935	5,873,136	2,359,798
Latah		1,066	53,816,156	5,589,752	2,132,690
Lemhi	2,893,802	48,113	19,667,638	1,224,957	479,733
Lewis	3,269,306		7,032,429	1,436,073	17,761
Lincoln	5,146,375		7,166,820	51,006	
Madison	16,810,703	23,779	46,935,937	6,262,451	1,968,928
Minidoka	587,924		57,639,108	5,463,325	4,334,671
Nez Perce	22,264,005		6,105,392	2,023,539	81,326,153
Oneida	10,302,942	18,797	3,427,990	92,123	171,153
Owyhee	20,322,309		7,047,560	1,629,701	275,810
Payette	1,008,979	89,198	43,974,741	6,035,065	963,391
Power	10,320,014	105,970	12,231,988	8,159,703	20.743,608
Shoshone	1,076,076	625,512	22,191,340	1,998,558	68,702,802
Teton	12,683,383		32,817	618,086	
Twin Falls	20,183,321		99,071,981	10,782,429	6,304,086
Valley	345,080		21,615,570	730,950	2,419,035
Washington	1,131,858		31,560,738	1,058,660	3,063,214
TOTAL:	361,116,699	13,915,848	1,458,735,433	189,944,993	389,413,383

IMPROVEMENTS ON LAND AND LOTS

County	RURAL SUBDIVISIONS RESIDENTIAL (Item 37)	RURAL SUBDIVISIONS COMMERCIAL (Item 38)	RURAL SUBDIVISIONS INDUSTRIAL (Item 39)	OTHER RURAL LAND (Item 40)	RESIDENTIAL LOTS AND ACREAGES (Item 41)
	Estimated Market Value				
Ada	427,599,779	21,207,589	7,287,412	440,485	1,237,230,980
Adams	1,745,909			251,523	8,749,883
Bannock	19,605,309	220,626		45,997	437,808,514
Bear Lake	5,822,229			2,783,406	32,874,516
Benewah	3,113,044	369,204	3,092,880	785,548	18,709,003
Bingham	12,959,467	49,419		1,371,718	107,016,486
Blaine	37,912,536	205,467		11,389,848	222,153,750
Boise	16,035,489	69,956		23,789	6,052,632
Bonner	54,694,405	2,761,317	575,229	3,622,522	60,095,193
Bonneville	58,593,327	5,501,845	2,333,209	89,012	429,188,249
Boundary	2,494,013	533,121		380,645	13,283,705
Butte				149,981	9,056,996
Camas	691,805	25,610			1,918,358
Canyon	109,824,029	4,971,700	5,600,275	92,751,590	293,218,077
Caribou	3,313,179			277,506	32,323,408
Cassia	9,855,653	285,902	112,488	23,034	67,846,175
Clark				1,813,750	2,077,153
Clearwater	2,662,112	280,154		2,689,163	26,671,757
Custer	2,629,689	20,324		43,635	11,139,743
Elmore	18,739,496	801,813	623,928	2,778,314	65,844,466
Franklin	319,734	82,362		939,587	47,512,296
Fremont	22,767,042	1,682,182	9,840	10,255,927	31,356,842
Gem	11,022,595			29,730	28,791,587
Gooding	3,308,096		1,689,558	6,912,118	27,048,403
Idaho	7,195,291	890,523		19,218,129	43,381,188
Jefferson	7,714,231	19,393		758,970	35,225,010
Jerome	8,920,719			2,581,484	44,322,459
Kootenai	182,637,025	10,553,289	1,661,221	4,531	303,464,812
Latah	5,498,876	634,213	12,891		137,232,472
Lemhi	8,907,622	232,869	53,111	3,069,993	20,669,551
Lewis	720,366	7,377		26,115	17,960,107
Lincoln	61,153		813,965	78,920	9,041,119
Madison	5,211,433	3,121		245,751	60,654,136
Minidoka	10,900,656	481,368		2,506,165	59,112,186
Nez Perce	2,322,870	96,445			250,613,777
Oneida	161,898				13,659,887
Owyhee	693,102			571,030	15,076,406
Payette	8,943,892	960,102		1,044,107	56,348,091
Power	1,089,743	587,785		1,053,248	23,506,605
Shoshone	13,625,205	279,869	6,222	27,466	58,024,525
Teton	5,868,520			4,257,132	10,870,909
Twin Falls	30,314,985	4,153,758			246,754,197
Valley	38,721,685	293,260		154,940	45,339,980
Washington	1,617,200			78,022	33,864,696
TOTAL:	1,166,835,409	58,261,963	23,872,229	175,524,831	4,703,090,285

IMPROVEMENTS ON LAND AND LOTS

County	COMMERCIAL LOTS AND ACREAGES (Item 42)	INDUSTRIAL LOTS AND ACREAGES (Item 43)	EXEMPT LAND (Item 44)	UTIL. SYS. LOCALLY ASSESSED (Item 45)	MOBILE HOMES (Item 46)
	Estimated Market Value				
Ada	416,878,679	65,190,697	4,670,941	497,709	69,227,316
Adams	2,047,193				2,429,575
Bannock	155,226,280	33,427,774			22,079,847
Bear Lake	6,082,523				2,451,576
Benewah	9,170,959	5,312,235			6,072,126
Bingham	23,855,041	5,667,497			17,316,737
Blaine	40,049,567	859,343	1,126,671		4,738,535
Boise	1,802,158	2,939,368		42,917	4,384,036
Bonner	32,050,613	466,144			15,999,663
Bonneville	189,082,420	4,325,066			2,436,389
Boundary	6,713,738	9,043,353			5,124,970
Butte	3,604,737				2,669,386
Camas	687,443		184,842		262,576
Canyon	127,251,410	30,365,425	172,100		31,863,121
Caribou	8,841,945				3,597,850
Cassia	34,876,922	7,070,073			6,541,834
Clark	612,310				471,381
Clearwater	10,260,773	2,747		22,282	9,609,747
Custer	6,241,827		373,272		2,364,634
Elmore	15,570,625	863,466	27,988	10,404	7,933,782
Franklin	8,935,347	624,240	88,649	31,127	668,855
Fremont	6,240,665		32,685	10,404	
Gem	7,601,217	396,975			6,183,629
Gooding	10,303,573	69,684		7,399	6,098,066
Idaho	18,145,412	972,888			9,385,022
Jefferson	7,335,519				11,508,320
Jerome	13,816,515	723,221			5,889,001
Kootenai	85,541,935	2,775,802	1,585,377	954,990	40,632,348
Latah	52,302,417	4,582,553			3,688,620
Lemhi	7,170,810	90,383			3,425,487
Lewis	6,639,813	292,775		40,488	2,240,703
Lincoln	1,289,322		48,179		2,055,009
Madison	46,580,256	355,358	308,576		4,573,473
Minidoka	18,545,868	4,976,128			5,889,820
Nez Perce	102,390,370	1,369,525		160,586	12,732,112
Oneida	2,385,655	286,000			540,609
Owyhee	4,725,315				5,766,288
Payette	14,012,647	824,410			9,873,423
Power	8,448,457		786,113	2,600	6,388,713
Shoshone	23,227,440	38,461,794	88,049	197,654	8,891,126
Teton	3,862,186				653,044
Twin Falls	98,703,534	5,337,386			14,760,603
Valley	9,478,630		112,575		5,215,660
Washington	12,656,459				3,393,452
TOTAL:	1,661,246,525	227,672,310	9,606,017	1,978,560	388,028,464

SUMMARY OF ASSESSED VALUATION - CLASS 1. REAL PROPERTY

County	RESIDENTIAL (Items 12, 15, 20, 34, 37, 41, 46)	RURAL (Items 1-7, 10,18,32,40)	BUS. & INDUS. (11,13,14, 16,17,21,22, 33,35,36,38, 39,42,43)	MISCEL-LANEOUS (Items 8, 9,44,45	*TOTAL REAL PROPERTY
Ada	2,631,902,637	80,073,812	908,863,020	5,189,395	3,626,028,864
Adams	34,706,704	35,054,042	6,724,997	1,624	76,487,367
Bannock	648,198,076	60,066,417	248,173,344	7,577	956,445,414
Bear Lake	70,003,515	45,906,134	8,014,479	96,799	124,020,927
Benewah	76,857,406	55,051,369	36,728,199	10,407	168,647,381
Bingham	247,490,825	240,998,092	55,621,543	3,334	544,113,794
Blaine	480,585,666	56,419,731	101,035,288	1,793,556	639,834,241
Boise	87,997,243	9,334,146	13,327,876	342,985	111,002,250
Bonner	440,004,792	148,298,367	87,622,542	75,863	676,001,564
Bonneville	723,481,423	103,675,874	290,431,655	23,931	1,117,612,883
Boundary	69,182,948	39,563,289	24,442,322	26,131	133,214,690
Butte	27,858,912	27,686,602	4,060,608	9,116	59,615,238
Camas	5,470,337	22,413,187	1,025,983	221,134	29,130,641
Canyon	669,623,338	292,838,338	268,519,770	172,100	1,231,153,546
Caribou	57,266,103	91,156,726	79,135,227	122,427	227,680,483
Cassia	172,967,376	218,133,743	81,947,321	75,982	473,124,422
Clark	2,935,612	20,312,358	2,299,307	12,232	25,559,509
Clearwater	67,251,849	63,956,598	22,124,719	157,729	153,490,895
Custer	56,663,658	19,060,702	11,062,955	526,896	87,314,211
Elmore	139,017,914	76,761,216	26,966,714	136,085	242,881,929
Franklin	91,397,469	47,546,532	13,302,379	119,776	152,366,156
Fremont	84,942,522	87,132,617	10,622,793	45,027	182,742,959
Gem	123,236,303	29,868,243	29,442,717	35,185	182,582,448
Gooding	59,522,641	98,449,146	18,476,767	9,287	176,457,841
Idaho	114,471,720	133,225,754	31,434,040	4,296	279,135,810
Jefferson	144,082,635	90,409,313	18,510,188		253,002,136
Jerome	134,020,708	94,803,289	46,918,601	284	275,742,882
Kootenai	1,001,920,137	62,891,687	218,197,075	2,559,514	1,285,568,413
Latah	258,411,856	120,585,893	82,178,651	11,714	461,188,114
Lemhi	84,249,588	29,619,163	12,714,611	219,488	126,802,850
Lewis	34,279,391	67,275,288	9,503,243	40,488	111,098,410
Lincoln	21,800,901	41,308,268	2,985,675	49,916	66,144,760
Madison	144,691,003	92,260,037	72,744,458	309,368	310,004,866
Minidoka	159,238,052	95,014,724	41,096,503	156	295,349,435
Nez Perce	371,189,339	106,690,632	235,407,168	161,631	713,448,770
Oneida	23,498,226	59,893,774	3,553,328		86,945,328
Owyhee	38,153,856	92,144,251	8,068,838	100,524	138,467,469
Payette	151,171,610	40,986,981	29,405,548		221,564,139
Power	55,985,097	90,652,697	42,519,416	805,945	189,963,155
Shoshone	130,543,156	53,514,839	145,581,107	1,842,086	331,481,188
Teton	31,943,615	48,141,816	5,192,790	31,464	85,309,685
Twin Falls	472,296,775	192,610,222	168,180,455	29,701	833,117,153
Valley	228,147,105	19,140,885	20,072,265	701,765	268,062,020
Washington	91,600,291	59,611,582	21,738,831	21,404	172,972,108
TOTAL:	10,760,260,330	3,560,538,376	3,565,975,316	16,104,322	17,902,878,344

*Does not include Speculative Value

CLASS 2. PERSONAL PROPERTY

County	BOATS (Item 55)	CONST.MACH TOOLS AND EQUIPMENT (Item 56)	EQUITIES IN STATE LAND (Item 57)	FARM MACH. TOOLS AND EQUIPMENT (Item 58)	FURNITURE AND FIXTURES (Item 59)	IMPROVEMENTS ON R.R. RIGHT OF WAY (Item 60)
	Estimated			Market	Value	
Ada		4,850	553,668	9,637,617	47,152,839	1,225,296
Adams			96,305	2,094,733	679,414	
Bannock		832,421	129,042	9,872,002	28,208,223	
Bear Lake	1,301	55,142	423,667	6,590,021	1,198,599	12,485
Benewah	442	136,351	24,428	7,371,880	711,509	18,725
Bingham		32,104	375,747	30,767,587	3,939,245	549,878
Blaine		1,409,585	1,035,808	5,243,631	6,171,000	
Boise		8,583	228,868	582,728	356,587	
Bonner	86,029	1,596,828	17,895	3,064,576	2,183,273	2,010,267
Bonneville		42,113	2,081,315	19,743,649	18,711,259	2,863,813
Boundary		257,097		4,119,570	575,359	172,144
Butte				3,380,617	526,172	413,542
Camas		16,530	135,439	4,298,495	65,686	26,274
Canyon			546,325	37,821,638	11,574,982	1,642,725
Caribou			2,151,387	7,409,519	1,796,766	
Cassia	5,826		4,909,432	48,090,244	3,067,517	1,563,617
Clark			93,054	5,255,338	133,004	
Clearwater		287,010		2,103,242	1,271,895	15,756
Custer		1,209,530		4,178,884	1,376,780	6,525
Elmore		773,626	1,301,659	11,180,916	2,676,273	1,988,294
Franklin			26,500	11,174,709	400,004	
Fremont		89,756	13,578	10,860,037	721,228	320,078
Gem		67,350		6,789,375	1,929,214	262,915
Gooding	174	10,123	226,621	5,880,719	935,509	
Idaho		1,350,303	138,071	13,001,375	2,488,063	2,099,855
Jefferson			438,231	19,206,341	689,700	1,295,874
Jerome	662	27,439	157,438	22,417,484	1,293,503	936,879
Kootenai	1,305,703	124,769	103,090	6,617,128	9,335,770	1,558,810
Latah		136,546	33,218	19,859,466	10,548,634	130,024
Lemhi			4,537	4,123,360	1,672,971	
Lewis		53,663		12,785,489	932,887	1,379,833
Lincoln		23,159		6,737,103	206,031	488,242
Madison		517,260	5,265,884	20,827,257	5,686,599	693,336
Minidoka			518,504	25,228,219	2,935,735	903,017
Nez Perce		700,834		11,225,237	11,102,548	1,050,985
Oneida		153,740		3,187,434	725,661	89,256
Owyhee			644,091	14,496,886	609,514	54,153
Payette			64,058	11,719,463	1,164,783	776,314
Power			1,200,151	22,616,894	1,483,382	9,692
Shoshone		3,935			5,503,827	
Teton			866,771	4,997,426	332,241	56,473
Twin Falls			540,974	29,294,120	12,207,276	740,625
Valley				620,950	785,370	129,580
Washington		204,834	343,880	13,048,402	1,773,453	1,406,190
TOTAL:	1,400,137	10,125,481	24,689,636	519,521,761	207,840,285	26,891,472

CLASS 2. PERSONAL PROPERTY

County	IMPRVMTS EXCEPT Item 62 (Item 61)	LEASEHOLD IMPRVMNTS FED,STATE INDIAN LD (Item 62)	LOGGING MACHINERY TOOLS AND EQUIPMENT (Item 63)	MINING MACHINERY TOOLS AND EQUIPMENT (Item 64)	MOBILE HOMES (Item 65)	NET PROFIT OF MINES (Item 66)
	Estimated Market Value					
Ada		1,907,295				
Adams	2,088,686	310,185	199,177	928,594	23,554	
Bannock	2,195,829	973,881				
Bear Lake		2,832	46,818			
Benewah	1,252,256	2,886,323	1,739,421	532,150		
Bingham	1,086,255	1,138,046				
Blaine	135,538	5,749,880	28,941	5,148		
Boise	950,158	1,455,900	1,091,675	27,088	28,312	
Bonner	205,032	11,811,774	5,078,653	32,635	72,429	
Bonneville	881,598	1,569,390				
Boundary	6,804	159,843	2,475,740			
Butte	119,004					
Camas	59,043			2,500	136,336	
Canyon	6,016,700	224,175				
Caribou	950,078			21,431,735	4,058	518,119
Cassia		976,158				
Clark					6,328	20,000
Clearwater	1,257,424	336,934	5,739,682			
Custer	18,049	68,812	283,597	899,757	7,334	1,769,564
Elmore	2,643,068	1,177,096	45,767	59,002	4,162	
Fremont	991,550	2,283,422	4,436,027			
Gem		5,200	37,030		28,775	
Idaho	675,527	471,846	6,634,356			
Jefferson	195,852	59,686				
Jerome	227,619	37,576				
Kootenai		25,756	409,780		1,040	16,916
Latah	8,515,146		3,802,684			
Lemhi						1,265
Lewis	687,789	292,795				
Lincoln	552				46,808	
Madison	3,128,772	56,919				
Minidoka	518,588	214,686				
Nez Perce	2,882,772	31,418				
Oneida	41,484			497,489		111
Owyhee	150,771	331,231		9,533,518		131,465,779
Payette	142,250	13,625				
Power	1,343,895	15,236				
Shoshone	103,668		12,970	37,684,687		932,778,961
Teton	176,145	52,020				
Twin Falls	1,691,048	581,913				
Valley	187,170	5,478,810				
Washington	160,046		95,786			
TOTAL	41,686,166	40,700,663	32,158,104	71,634,303	359,136	1,066,570,715.

CLASS 2. PERSONAL PROPERTY

County	MISC. MACHINERY TOOLS AND EQUIPMENT (Item 68)	RECREATIONAL VEHICLES (Item 69)	RESERVATIONS & EASEMENTS (Item 70)	SIGNS AND SIGNBOARDS (Item 71)	TANKS CYLINGERS VESSELS ETC. (Item 72)	WATER (Item 73)
	Estimated Market Value					
Ada	96,117,297			1,861,962	890,891	
Adams	1,696,997	280		2,575	9,984	
Bannock	97,632,728			989,592		
Bear Lake	2,204,824		437,679	16,598		
Benewah	3,546,032			34,590	31,485	
Bingham	37,739,509			246,475	299,622	
Blaine	5,289,024			83,833	30,415	
Boise	5,328,020	163,829		260	34,487	
Bonner	23,034,322		147,051	140,505	37,532	
Bonneville	18,673,474		10,753	766,944	152,659	
Boundary	1,534,652		184,654	51,446		
Butte				204,687		
Camas	1,038,619				24,927	
Canyon	101,979,024		193,375	914,718	210,534	
Caribou	533,679			23,647	1,821	
Cassia	3,581,459			126,401	140,135	
Clark	149,959				30,454	
Clearwater	5,289,726			21,460	61,977	
Custer	377,192			16,789	199,705	
Elmore	4,356,050			117,125	72,041	
Franklin	4,253,308			28,228	79,958	
Fremont	524,037			11,460	124,300	
Gem	20,574,540	1,670	93,140	59,015	11,840	
Gooding	2,148,042			13,406		
Idaho	28,585,797			18,842	63,373	
Jefferson	6,584,752			27,506	194,940	
Jerome	22,206,528			137,090	279,875	
Kootenai	33,905,750	118,878		640,273	149,014	
Latah	12,825,064		8,969	367,218	794,937	
Lemhi	6,732,836			3,372	4,905	
Lewis	1,934,433			24,598	472,744	
Lincoln	346,232			677	23,148	
Madison	12,408,680			178,594	36,397	
Minidoka	33,076,354			101,432	261,764	
Nez Perce	179,890,357		548	316,056	79,353	
Oneida				6,603		5,862
Owyhee	590,434			3,908	128,880	
Payette	4,579,568			84,984	70,935	
Power	74,531,391					
Shoshone	1,233,991	2,745		101,000	181,692	
Teton	474,274			15,686	45,459	
Twin Falls	52,883,182	15,615		539,090	498,657	97,531
Valley	7,757,656	7,890	121,315	35,112	19,991	
Washington	2,498,475			47,792	27,700	
TOTAL:	920,648,268	310,907	1,197,484	8,381,549	5,778,531	103,393

SUMMARY OF ASSESSED VALUATION - CLASS 2. PERSONAL PROPERTY

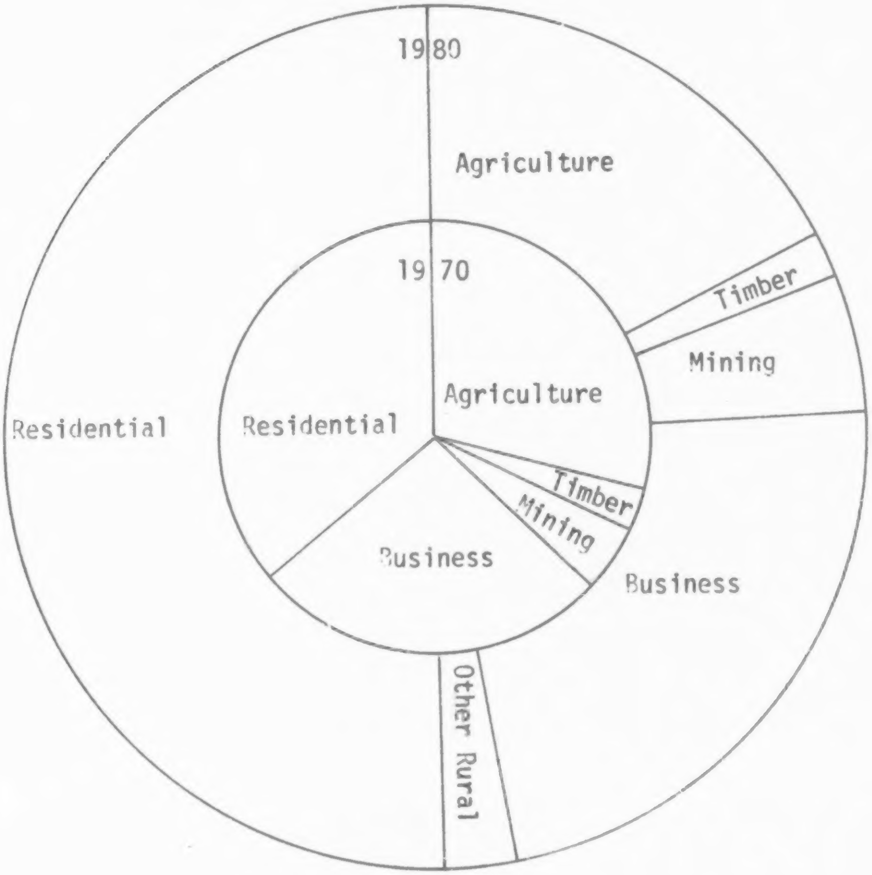
County	MACH. & EQUIPMENT (Item 56, 58,63,64,68)	FURNITURE AND FIXTURES (Item 59)	MOBILE HOMES & REC. VEH. (65,69)	MISC. (Items 55 57,60,61,70 71,72,73)*	NET PROFIT OF MINES (Item 66)	LEASEHOLD IMPRVMNTS FED,STATE INDIAN LD (Item 62)	** TOTAL PERSONAL PROPERTY
Ada	105,759,764	47,152,839		4,531,817		1,907,295	159,351,715
Adams	4,919,501	679,414	23,834	2,197,550		310,185	8,130,484
Bannock	108,337,151	28,208,223		3,314,463		973,881	140,833,718
Bear Lake	8,896,805	1,198,599		891,730		2,832	10,989,966
Benewah	13,325,834	711,509		1,361,926		2,886,323	18,285,592
Bingham	68,539,200	3,939,245		2,557,977		1,138,046	76,174,468
Blaine	11,976,329	6,171,000		1,285,594		5,749,880	25,182,803
Boise	7,038,094	356,587	192,141	1,213,773		1,455,900	10,256,495
Bonner	32,807,014	2,183,273	72,429	2,644,311		11,811,774	49,518,801
Bonneville	38,459,236	18,711,259		6,757,082		1,569,390	65,496,967
Boundary	8,387,059	575,359		415,048		159,843	9,537,309
Butte	3,380,617	526,172		737,233			4,644,022
Camas	5,356,144	65,686	136,336	245,683			5,803,849
Canyon	139,800,662	11,574,982		9,524,377		224,175	161,124,196
Caribou	29,374,933	1,796,766	4,058	3,126,933	518,119		34,820,809
Cassia	51,671,703	3,067,517		6,745,411		976,158	62,460,789
Clark	5,405,297	133,004	6,328	123,508	20,000		5,688,137
Clearwater	13,419,660	1,271,895		1,356,617		336,934	16,385,106
Custer	6,948,960	1,376,780	7,334	241,068	1,769,564	68,812	10,412,518
Elmore	16,415,361	2,676,273	4,162	6,122,187		1,177,096	26,395,079
Franklin	15,428,017	400,004		134,686			15,962,707
Fremont	15,909,857	721,228		1,460,966		2,283,422	20,375,473
Gem	27,468,295	1,929,214	30,445	426,910		5,200	29,860,064
Gooding	8,038,884	935,509		240,201			9,214,594
Idaho	49,571,831	2,488,063		2,995,668		471,846	55,527,408
Jefferson	25,791,093	689,700		2,152,403		59,686	28,692,882
Jerome	44,651,451	1,293,503		1,739,563		37,576	47,722,093
Kootenai	41,057,427	9,335,770	119,918	3,756,890	16,916	25,756	54,312,677
Latah	36,623,760	10,548,634		9,849,512			57,021,906
Lemhi	10,856,196	1,672,971		12,814	1,265		12,543,246
Lewis	14,773,585	932,887		2,564,964		292,795	18,564,231
Lincoln	7,106,494	206,031	46,808	512,619			7,871,952
Madison	33,753,197	5,686,599		9,302,983		56,919	48,799,698
Minidoka	58,304,573	2,935,735		2,303,305		214,686	63,758,299
Nez Perce	191,816,428	11,102,548		4,329,714		31,418	207,280,108
Oneida	3,838,663	725,661		143,205	111		4,707,640
Owyhee	24,620,838	609,514		981,803	131,465,779	331,231	158,009,165
Payette	16,299,031	1,164,783		1,138,541		13,625	18,615,980
Power	97,148,285	1,483,382		2,553,738		15,236	101,200,641
Shoshone	38,935,563	5,503,827	2,745	386,360	932,778,961		977,607,476
Teton	5,471,700	332,241		1,160,534		52,020	7,016,495
Twin Falls	82,177,302	12,207,276	15,615	4,107,925		581,913	99,090,031
Valley	8,378,606	785,370	7,890	493,168		5,478,810	15,143,844
Washington	15,847,497	1,773,453		1,965,608			19,606,558
TOTAL:	1,554,087,917	207,840,285	670,043	110,128,368	1,066,570,715	40,700,663	2,979,997,991

* Items 55 Boats, 57 Equities in State Land, 60 Improvements on RR Rights of Way, 61 Imp. other than 62, 70 Reserv. & Easemnts, 71 Signs, 72 Tanks & Vessels, 73 Water.

**Does not include Speculative Value.

MARKET VALUE CLASS 1 & 2 PROPERTY - STATE OF IDAHO

(Calendar Year)

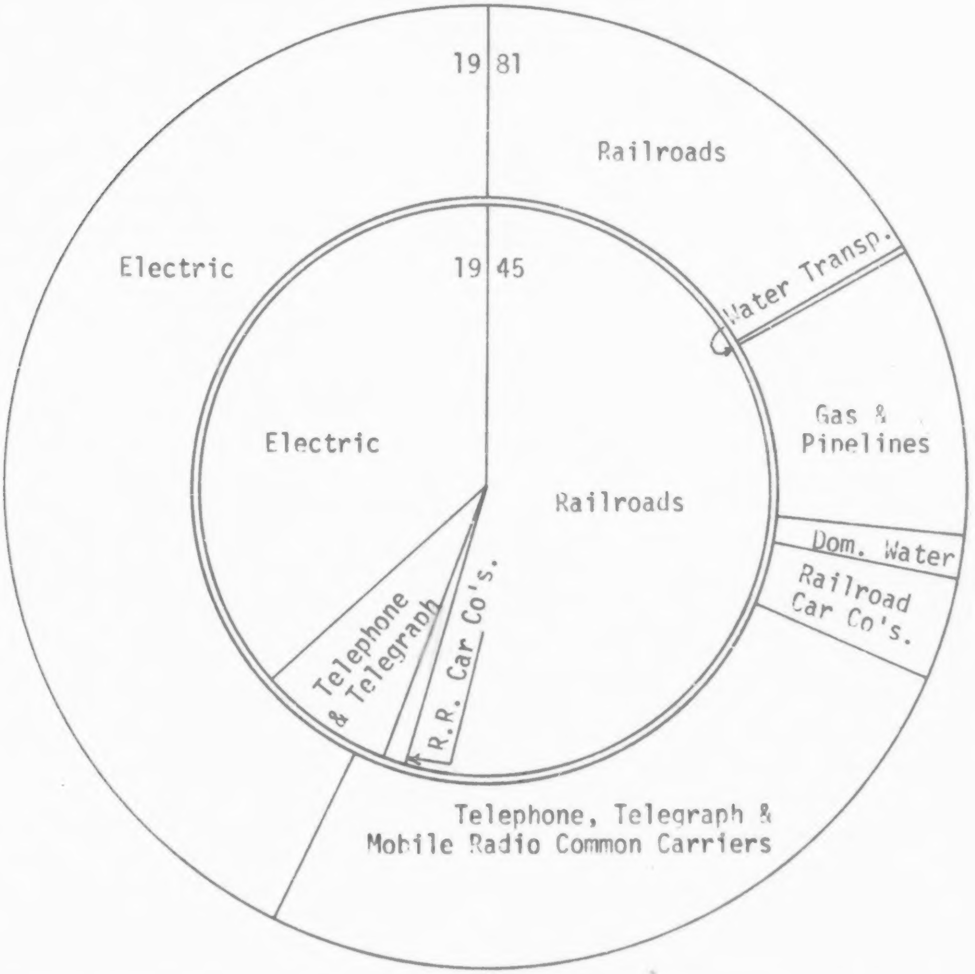


YEAR 1970			YEAR 1980		
TYPE	AMOUNT	PERCENT	TYPE	AMOUNT	PERCENT
AGRICULTURE	221,433,603	29.15%	AGRICULTURE	3,435,905,892	17.51%
LUMBERING	23,515,334	3.10%	LUMBERING	312,113,976	1.59%
MINING	37,195,771	4.90%	MINING	1,021,123,201	5.21%
BUSINESS	204,426,480	26.91%	BUSINESS	4,490,006,930	22.89%
RESIDENTIAL	273,024,987	35.94%	RESIDENTIAL	*9,840,634,519	50.16%
OTHER RURAL			OTHER RURAL	517,632,422	2.64%
TOTAL:	$759,596,175	100.00%	TOTAL:	$19,617,416,940	100.00%

*Values are net taxable after homeowners exemption: with exemption added back in, residential = 49.00% of grand total or 52.85% of Class 1 & 2 Total.

ESTIMATED MARKET VALUE - OPERATING PROPERTY - STATE OF IDAHO

(Calendar Year)



YEAR 1945			YEAR 1981		
TYPE	AMOUNT	PERCENT	TYPE	AMOUNT	PERCENT
RAILROADS	104,826,490	54.46%	RAILROADS	315,651,652	16.54%
ELECTRIC	70,762,865	36.76%	ELECTRIC	816,285,800	42.77%
TELEPHONE & TELEGRAPH	13,812,811 785,299	7.58%	TELEPHONE & TELEGRAPH	491,300,000	25.84%
			MOBILE RADIO	1,784,329	
R.R. CAR CO.	2,292,582	1.20%	R.R. CAR CO.*	65,871,766	3.45%
			DOMESTIC WATER	27,199,996	1.43%
			GAS & PIPELINE	187,654,000	9.83%
			WATER TRANSP.	2,650,159	.14%
TOTAL:	192,480,047	100.00%	TOTAL:	1,908,397,702	100.00%

*Includes $13,471,453 market value for companies having less than $500,000 value.

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES

Name of Company	Mileage	Rate Per Mile	Est.Mkt.Val. Assmt. & Tax Purposes
BURLINGTON NORTHERN, INC.			
Main Line:			
Sandpoint to Wash. Line @ Hauser	50.87	149427.731472	7,601,389
Sandpoint to Mont. Line @ Leonia	53.78	110364.446634	5,935,400
Missoula Branch (Sandpoint-Cabinet)	34.86	63541.739816	2,215,065
Newport Branch (Sandpoint-Newport)	30.82	70998.871836	2,188,185
Clearwater Shtln.(Lewiston-Arrow)	17.90	124387.987151	2,226,545
" (Arrow-Orofino)	29.94	22210.938878	664,995
" (Orofino-Stites)	34.07	34467.627532	1,174,312
Lapwai Br.(Spalding-Grangeville)	67.81	25840.262056	1,752,228
Fort Sherman Br.(CdA - Hauser)	18.91	84813.811211	1,603,829
Palouse Br.(Wn.Ln-Lewiston/Arrow)	40.23	23364.495650	939,954
Orofino Br.(Orofino-Headquarters)	41.37	34720.577713	1,436,390
Estes Branch (Moscow - Estes)	3.84	14583.234375	56,000
Genesee Br.)Genesee-Wash. Line)	7.45	21460.257718	159,879
Viola Branch (Wash. Line - Viola)	2.58	17689.802326	45,640
Bovill Br(WashStLn-Bovill)(Situs1981)	(45.55	30252.469813)	1,378,000
Microwave			576,801
Leased Equipment			21,565
Total	434.43		29,976,177
CAMAS PRAIRIE RAILROAD (B.N.)			
Arrow to Orofino	29.94	4657.507348	139,446
Orofino to Stites	34.07	3047.213678	103,818
Lewiston to Arrow	17.90	12108.206704	216,737
Spalding to Grangeville	67.81	2108.179914	142,956
Orofino to Headquarters	41.37	4699.298526	194,410
Washington Line to Lewiston	1.03	14671.941748	15,112
Leased Equipment			10,617
Total	192.12		823,096
NEZ PERCE RAILROAD			
Main Line	13.55	10348.413284	140,221
SPOKANE INTERNATIONAL RAILROAD			
Main Line	124.48	154520.800852	19,234,749
Branch Line	8.95	193118.738547	1,728,413
Leased Equipment			21,726
Microwave			52,150
Total	133.43		21,037,038
ST. MARIES RIVER RAILROAD			
Plummer Branch	24.52	23017.931485	564,400
Bovill Branch	52.00	67626.555000	3,516,581
Potlatch Spur	44.16	31816.563859	1,405,019
Total	120.68		5,486,000

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES

Name of Company	Mileage	Rate Per Mile	Est.Mkt.Val. Assmt. & Tax Purposes
UNION PACIFIC RAILROAD			
OREGON SHORTLINE RAILROAD CO.			
Main Line (Wyoming-Orchard)	364.68	401311.599210	146,350,314
" " (Orchard-Nampa)	37.46	389510.554458	14,591,065
" " (Nampa-Oregon)	72.31	385329.136357	27,863,150
Butte Branch North of I.F.	82.05	84512.996100	6,934,291
Butte Branch South of I.F.	55.94	115088.783518	6,438,067
Ogden Branch	50.63	193887.197709	9,816,509
Aberdeen Branch	28.84	32183.486130	928,172
Barber Spur	9.56	29046.044979	277,680
Boise Loop	46.25	43361.470703	2,005,468
Cache Valley Branch	8.67	29655.280277	257,111
Conda Spur	8.82	81622.630385	719,912
East Belt Branch	45.12	31569.071587	1,424,397
Epco Spur	22.07	125701.438604	2,774,231
Goshen Branch	5.95	32408.984874	192,833
Grace Branch	6.91	27906.434153	192,833
Hill City Branch	58.58	27782.765961	1,627,515
Homedale Branch	15.49	28383.492576	439,661
Idaho Northern Branch	135.72	34326.970749	4,658,856
Ketchum Branch	70.39	27687.221622	1,948,904
Mackay Branch	86.71	29207.082805	2,532,546
Malad Branch	13.74	29191.673945	401,094
New Meadows Branch	90.93	30735.727043	2,794,800
North Side Branch	74.77	33045.866524	2,470,839
Oakley Branch	22.55	28618.595122	645,349
Payette Branch	29.12	38407.764080	1,118,434
Raft River Branch	9.92	28510.323589	282,822
Simplot Spur	8.61	123031.183508	1,059,298
Stoddard Branch	17.89	28743.575741	541,223
Teton Valley Branch	46.44	28678.648794	1,331,836
Twin Falls Branch	79.78	56881.601404	4,538,014
Wells Branch	29.86	30309.166778	905,032
West Belt Branch	23.17	30072.144152	696,772
Wilder Branch	11.86	33168.655987	393,380
Yellowstone Br. (Ashton-I.F.)	51.32	38777.111068	1,990,041
Yellowstone Br.(Ashton-Mont.)	47.07	27475.455704	1,293,270
Microwave			702,162
Leased Equipment			330,499
Total	1,769.18		$253,441,380
OREGON-WASH RR & NAVIGATION CO			
Lewiston Branch	1.03	94856.592233	97,702
Sierra Nevada Branch	2.18	31844.059633	69,420
Moscow Branch	2.44	29504.573770	71,991
Wallace Branch	72.34	47910.700995	3,465,860
Plummer Branch	15.20	37890.084211	575,929
Mullen Branch	9.93	42463.495468	421,663
Microwave			18,229
Leased Equipment			26,946
Total	103.12		4,747,740
Total UNION PACIFIC RAILROAD	1,872.30		$258,189,120
TOTAL ESTIMATED MARKET VALUE ALL RAILROADS			$315,651,652

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

			Union Pacific			
County	Burlington Northern	Spokane Internat'l	Ore-Wash. R.R. & Nav.	Oregon Shortline	Various Railroads	Est.Mkt.Val. (Assmt & Tax Purposes)
Ada	2,493			14,488,064		14,490,557
Adams				1,340,571		1,340,571
Bannock				32,940,856		32,940,856
Bear Lake				19,755,412		19,755,412
Benewah			474,535		3,054,996***	3,529,531
Bingham				6,300,934		6,300,934
Blaine				7,708,652		7,708,652
Boise				1,102,582		1,102,582
Bonner	10,439,200	7,352,193		535		17,791,928
Bonneville				3,100,115		3,100,115
Boundary	4,098,769	7,756,557				11,855,326
Butte				1,086,796		1,086,796
Camas				1,053,523		1,053,523
Canyon				18,373,716		18,373,716
Caribou				18,345,004		18,345,004
Cassia				1,926,488		1,926,488
Clark				3,246,542		3,246,542
Clearwater	2,004,729				274,208*	2,278,937
Custer				384,949		384,949
Elmore				27,881,189		27,881,189
Franklin				3,878,924		3,878,924
Fremont				3,156,838		3,156,838
Gem				1,499,274		1,499,274
Gooding				11,553,983		11,553,983
Idaho	1,538,849				130,930*	1,669,779

(continued)

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

County	Burlington Northern	Spokane Internat'l	Union Pacific		Various Railroads	Est.Mkt.Val. (Assmt & Tax Purposes)
			Ore-Wash. R.R. & Nav.	Oregon Shortline		
Jefferson				3,369,414		3,369,414
Jerome				1,347,947		1,347,947
Kootenai	5,601,772	5,928,288	2,135,226			13,665,286
Latah	2,313,792		73,091		566,034*** 140,221**	2,952,917
Lewis	493,487				40,675*	674,383
Lincoln				20,108,914		20,108,914
Madison				1,207,929		1,207,929
Minidoka				8,477,140		8,477,140
Nez Perce	3,483,086		98,002		377,283*	3,958,371
Oneida				442,135		442,135
Owyhee				439,661		439,661
Payette				4,085,968		4,085,968
Power				16,101,321		16,101,321
Shoshone			1,966,886		1,864,970***	3,831,856
Teton				748,799		748,799
Twin Falls				3,276,259		3,276,259
Valley				1,969,426		1,969,426
Washington				12,741,520		12,741,520
TOTAL:	29,976,177	21,037,038	4,747,740	253,441,380	6,449,317	315,651,652

* Camas Prairie Railroad
** Nez Perce Railroad
*** St. Maries River Railroad

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

Assessed and Taxes Collected by State Tax Commission
(Taxes revert to Public School Income Fund)

Name of Company	Est.Mkt.Value Assmt. and Tax Purposes
1. ACFA, SA (Arrendadora)	$ 16,200
2. ADM Transportation Co.	256,180
3. Agri Industries	30,801
4. Airco, Inc.	1,188
5. Alaska Railcar	138,319
6. Alberta Gas Company	2,745
7. Allied Chemical Co.	87,415
8. American Colloid Co.	6,179
9. American President Lines Ltd.	2,184
10. AMOCO Chemicals Corp.	22,191
11. AMOCO Oil Company	33,156
12. L. F. Anderson Co.	10,118
13. Apex Tank Car Line	1,750
14. Arco/Polymers, Inc.	32,094
15. ARSARCO, INC.	49,202
16. Aurora Coop Elevator Co.	35,581
17. Babcock & Wilcox Company	48,281
18. Bankers Trust Lessor (Union Carbide)	6,299
19. Boeing Company	40,522
20. Borden Chemical Co.	11,308
21. California Contemporary, Inc.	31,480
22. California Railcar Corp.	37,204
23. Canadian Hidrogas Resources	22,458
24. Celtran, Inc.	1,226
25. Certain-Teed Corp.	5,153
26. Chartrands Tank Car Service	3,254
27. Chemplex Company	238,061
28. Chevron USA	129,320
29. Chicago Freight Car Leasing Co.	255,149
30. Cities Service Company	126,706
31. Coastal States Energy Co.	4,652
32. Columbia Chemicals Company	9,797
33. Cominco American, Inc.	2,030
34. Commodity Traders	20,298
35. Commonwealth Plan	1,264
36. Conoco, Inc.	111,619
37. Continental Tank Car Corp.	6,145
38. Edwin Cooper, Inc.	4,726
39. Cooperative Producers	68,740
40. Crystal Car Line	55,408
41. Delta Tank Line Co.	7,146
42. Dependable Properties, Inc.	15,591
43. Diamond Shamrock Corp.	14,152
44. Dresser Leasing Corp.	3,269
45. E. I. duPont deNemours & Co.	153,393
46. Essel Corporation	3,887
47. Essem Corporation	4,469
48. Ethyl Corporation	31,364
49. Exxon Company, USA	187,672
50. Far-Mar-Co., Inc.	139,598
51. Farmers Coop, Grain & Supply	13,663
52. Farmers Elevator Co. of Arthur, ND	13,166
53. Farmers Union Central Exchange	2,012
54. Far Port Coop	118,284
55. J. W. Flammer Co.	4,863
56. FMC Corporation	339,417

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

Name of Company	Est. Mkt. Value Assmt. and Tax Purposes
57. Frit Transportation Inc.	$ 802
58. Fruit Growers Express Co.	283,894
59. Garvey Elevator Company	22,018
60. Gas Supply, Inc.	4,681
61. General Electric Company	13,805
62. Georgia Pacific Corp - Bellingham	136,024
63. Georgia Pacific Corp - Plaquemine	131,103
64. Georgia Pacific Corp - Portland	1,492
65. Georgia Pacific Corp - Southern Division	132,255
66. Getty Refining & Marketing Company	1,909
67. GLNX Corporation	329,810
68. Grain Terminal Association	392,885
69. Growth Nonstock Coop	110,856
70. Gulf Coast Grain	185,703
71. Gulf Oil Company	75,729
72. Halliburton Company	41,331
73. Head-On Collision Line, Inc.	3,188
74. Hercules of Canada	17,718
75. Hooker Chemicals & Plastics	262,706
76. J. M. Huber Corporation	2,037
77. Hystrans, Inc.	1,409
78. Indiana Farm Bureau	611
79. Industry Leasing	355,005
80. International Minerals & Chemicals Corp.	31,212
81. Interrail, Inc.	213,265
82. Iowa Southern Utilities	59,646
83. ITEL Corporation	277,125
84. Jimbetco, Inc.	8,948
85. Kaiser Cement	2,108
86. Kennecott Copper Corporation	300,163
87. Kerr-McGee Chemical Corporation	1,116
88. Koppers Company, Inc.	32,240
89. KRDX Company	8,952
90. Lamco, Inc.	42,063
91. Lewis Grain Company	16,237
92. Lincoln Grain, Inc.	392,828
93.. Liquid Air	5,934
94. LUC Leasing	116,696
95. Mallard Transportation Co.	10,025
96. Manchester Gas Company	1,996
97. Manufacturer's Leasing Corp.	40,657
98. Merchants Despatch Transp. Corp.	5,897
99. MHC, Inc.	280,751
100. Midwest Bottle Gas	2,745
101. Midwest Solvents	27,216
102. Robert F. Miller	1,730
103. Mobil Oil Corporation	105,716
104. Monsanto Company	412,646
105. Morrison Grain Co.	546
106. Morrison-Quirk Grain Corp.	249,916
107. National Wax	13,228
108. Needham Transportation Co.	11,874
109. Pennwalt Carriers Corp.	117,967
110. Petrolane Gas Service	42,332
111. Phillips Petroleum	254,819

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

Name of Company	Est. Mkt. Value Assmt. and Tax Purposes
112. Pillsbury Company	$ 313,100
113. Plateau Mining	182,984
114. PMA Transportation	96,935
115. Portland General Electric	431,705
116. PPG Industries	106,844
117. Procor (U.S.)	163,435
118. Quaker State Oil Refining	12,168
119. Railgon Company	19,798
120. Railroad Car Management	232,090
121. Railserv Management Corp.	36,080
122. Ralston Purina	12,339
123. Relco Nevada Corp.	19,481
124. REMX Corporation	174,846
125. REX Leasing	251,149
126. REX Railways	10,402
127. Reynolds Metals Company	104,198
128. Richmond Leasing Company	304,642
129. RSTX, Inc.	8,366
130. Ruddy Tank Car Co.	2,635
131. Sauvage Gas Co., Inc.	10,274
132. Scandinavian Oil Co.	677
133. Scoular Bishop Grain Co.	412,605
134. Scoular Welsh Grain Co.	1,094
135. Shintech, Inc.	13,857
136. Soltex Polymers	962
137. So Soo Grain Company	34,689
138. Stauffer Chemical Company	100,952
139. Sun Oil Company of Penna..	18,042
140. Tamak Transportation Company	4,781
141. Tank Car Service Company	45,705
142. TCL, Inc.	1,587
143. Tennessee Eastman Co.	3,084
144. Terminal Grain Corp.	92,488
145. Texasgulf, Inc.	20,476
146. Transitank Car Corp.	1,497
147. Trinity Railcar Leasing Corp.	435,678
148. Union Carbide Corporation	12,756
149. Union Chemical Division	12,325
150. United Equipment Leasing	391,597
151. United Grain Corporation	31,749
152. Universal LPGX	3,814
153. Upper Marion & Plymouth Leasing Co.	992
154. U.S. Industrial Chemicals	19,866
155. U.S. Leasing International	27,475
156. U.S. Rail Services- ARPX	18,949
157. U.S. Rail Services- BFGX	629
158. U.S. Rail Services- RUSX & TGOX	403,621
159. U.S. Rail Services - WEIX	16,305
160. U.S. Steel Corporation	1,617
161. Velsicol Chemical Corp.	2,270
162. Virginia Chemicals, Inc.	5,175
163. Vulcan Materials Company	22,097
164. Western Rail Leasing Corp.	6,173
165. Weyerhaeuser Company	69,592
166. Wilson Propane Wholesale Co.	2,276
167. ZIP Transportation Company	126,616
	13,471,453

RAILROAD CAR COMPANIES OVER $500,000 MARKET VALUATION BY COUNTIES

County	ACF Industries Inc.	Bennett Lumber	CGTX INC	The Dow Chemical Company	Evans Railcar Leasing	Farmland	General American Transp.
Ada	95,563		22,261	20,140	29,662	43,366	120,687
Adams	51,332		11,957	10,818	15,933	23,294	64,827
Bannock	131,681		30,674	27,752	40,872	59,756	166,299
Bear Lake	57,856		13,477	12,193	17,958	26,255	73,066
Benewah	12,294		2,864	2,591	3,816	5,579	15,526
Bingham	121,283		28,252	25,561	37,645	55,038	153,167
Blaine	74,225		17,290	15,643	23,039	33,683	93,739
Boise	37,825		8,811	7,972	11,740	17,165	47,769
Bonner	170,377	111,499	310,738	17,322	131,635	51,126	222,436
Bonneville	64,121		14,937	13,514	19,902	29,098	80,978
Boundary	70,912	36,799	234,211	5,717	43,445	16,874	137,469
Butte	43,819		10,207	9,235	13,601	19,885	55,339
Camas	44,655		10,402	9,411	13,860	20,264	56,395
Canyon	113,616		26,466	23,945	35,265	51,559	143,486
Caribou	87,344		20,346	18,408	27,110	39,636	110,306
Cassia	57,962		13,502	12,216	17,991	26,303	73,200
Clark	44,867		10,451	9,456	13,926	20,360	56,663
Clearwater	85,486	63,537	73,015	9,871	75,012	29,134	76,126
Custer	15,521		3,615	3,271	4,818	7,043	19,601
Elmore	81,585		19,005	17,194	25,323	37,023	103,034
Franklin	32,208		7,503	6,788	9,997	14,616	40,675
Fremont	122,448		28,523	25,806	38,006	55,567	154,640
Gem	47,858		11,148	10,086	14,855	21,718	60,440
Gooding	56,749		13,219	11,960	17,614	25,753	71,668
Idaho	71,852	53,404	61,370	8,297	63,048	24,487	63,984
Jefferson	60,306		14,048	12,710	18,718	27,366	76,160
Jerome	46,469		10,825	9,793	14,423	21,087	58,685
Kootenai	133,067	46,387	205,226	18,829	71,882	46,296	192,889
Latah	61,382	490,418	50,643	7,362	107,556	21,244	55,731
Lewis	25,621	19,043	21,883	2,958	22,482	8,732	22,815
Lincoln	107,222		24,976	22,597	33,280	48,657	135,410
Madison	40,239		9,373	8,481	12,490	18,260	50,818
Minidoka	61,801		14,396	13,025	19,182	28,045	78,049
NezPerce	99,129	72,776	83,914	11,562	86,295	33,920	88,726
Oneida	16,180		3,769	3,410	5,022	7,343	20,434
Owyhee	18,241		4,249	3,844	5,662	8,278	23,037
Payette	31,030		7,228	6,540	9,631	14,081	39,188
Power	47,246		11,006	9,957	14,665	21,440	59,666
Shoshone	49,907		11,625	10,518	15,491	22,648	63,028
Teton	30,748		7,162	6,480	9,544	13,953	38,831
Twin Falls	83,740		19,507	17,648	25,992	38,001	105,755
Valley	67,430		15,707	14,211	20,930	30,600	85,157
Washington	90,241		21,021	19,018	28,010	40,951	113,965
TOTALS	2,863,438	893,863	1,540,802	534,110	1,267,328	1,205,484	3,569,864

RAILROAD CAR COMPANIES OVER $500,000 MARKET VALUATION BY COUNTIES

MBF Industries	Nat'l RR Passenger (Amtrak)	North American Car	Pacific Fruit Express	Peninsula Terminal	PLM Investmt Mngt	Pullman Leasing	Railbox Co.
179,812	178,193	156,718	35,978		7,953	140,316	139,413
96,587		84,182			4,272	75,371	74,886
247,771	252,679	215,949	46,744		10,959	193,348	192,103
108,862		94,881	21,838		4,815	84,951	84,404
23,133		20,162			1,023	18,052	17,936
228,205		198,896	28,768		10,094	178,080	176,933
139,662	67,202	121,725	7,094		6,177	108,985	108,283
71,172		62,031			3,148	55,539	55,181
	274,825	777,135	38,953		73,662	193,688	130,632
120,650		105,155	24,203		5,337	94,149	93,543
	228,714	361,415	12,856		24,312	74,171	43,114
82,450		71,861			3,647	64,340	63,925
84,023		73,232			3,717	65,567	65,145
213,780	160,417	186,324	27,324		9,456	166,823	165,749
164,346		143,238	16,167		7,269	128,247	127,421
109,062		95,054	14,433		4,824	85,106	84,558
84,422		73,579	16,936		3,734	65,879	65,454
		359,914			41,976	102,275	74,440
29,204		25,453			1,292	22,790	22,643
153,511	271,582	133,795	30,795		6,790	119,792	119,020
60,602	78,561	52,819	8,303		2,681	47,291	46,986
230,399		200,808	25,297		10,191	179,792	178,634
90,050		78,485	5,170		3,983	70,271	69,818
106,779	111,945	93,065	21,421		4,723	83,325	82,789
		302,512			35,281	85,963	62,568
113,471		98,898	22,763		5,019	88,547	87,977
87,436		76,206	17,540		3,867	68,230	67,791
103,766	157,307	464,046	9,409		35,236	166,466	134,800
5,407		516,494			59,927	74,218	55,140
		107,869		1,191,430	12,581	30,653	22,310
201,749	192,977	175,837	20,923		8,924	157,434	156,421
75,714		65,990	15,189		3,349	59,083	58,703
116,285	67,722	101,350	13,646		5,144	90,743	90,159
2,282		414,235	458		48,181	118,927	87,033
30,445		26,535			1,347	23,758	23,605
34,323		29,915	6,885		1,518	26,784	26,611
58,386	35,465	50,888	11,713		2,583	45,562	45,268
88,898	161,588	77,480	17,834		3,932	69,371	68,925
93,906		81,845			4,154	73,279	72,807
57,855		50,424	11,606		2,559	45,147	44,856
157,566		137,329	13,273		6,969	122,956	122,164
126,877		110,581			5,612	99,008	98,371
169,797	121,223	147,989	13,020		7,510	132,501	131,648
4,148,645	2,360,400	6,822,299	556,539	1,191,430	509,728	3,996,778	3,740,167

RAILROAD CAR COMPANIES OVER $500,000 MARKET VALUATION BY COUNTIES

County	Shell Oil	Trailer Train	Transp. Corp. of America	Trinity Indust.	Union Pacific Fruit Exp	Union Tank Car	XTRA Inc.	GRAND TOTAL MKT. VALUE
Ada	23,542	293,015	29,460	32,791	101,727	101,373	15,919	1,767,889
Adams	12,645	157,394	15,824	17,614		54,453	8,551	779,940
Bannock	32,439	403,758	40,594	45,184	132,168	139,686	21,936	2,432,352
Bear Lake	14,253	177,398	17,836	19,852	61,748	61,373	9,638	962,654
Benewah	3,029	37,697	3,790	4,219		13,042	2,048	186,801
Bingham	29,877	371,875	37,389	41,616	81,342	128,655	20,204	1,952,880
Blaine	18,285	227,588	22,882	25,469	20,059	78,737	12,365	1,222,132
Boise	9,318	115,978	11,661	12,979		40,124	6,301	574,714
Bonner		467,365	115,450	44,273		339,230	137,445	3,607,791
Bonneville	15,796	196,607	19,767	22,002	68,434	68,019	10,681	1,066,893
Boundary		176,756	43,911	14,612		237,236	45,363	1,807,887
Butte	10,795	134,357	13,508	15,036		46,483	7,299	665,787
Camas	11,001	136,921	13,766	15,323		47,370	7,439	678,491
Canyon	27,989	348,368	35,025	38,985	77,257	120,523	18,926	1,991,283
Caribou	21,517	267,812	26,926	29,971	45,711	92,653	14,550	1,388,978
Cassia	14,279	177,723	17,868	19,889	40,809	61,486	9,655	935,920
Clark	11,053	137,571	13,831	15,395	47,885	47,594	7,474	746,530
Clearwater		248,538	61,198	25,229		94,292	78,323	1,498,366
Custer	3,823	47,590	4,785	5,326		16,464	2,586	235,825
Elmore	20,098	250,155	25,151	27,995	87,073	86,545	13,591	1,629,057
Franklin	7,934	98,755	9,929	11,052	23,477	34,166	5,365	599,708
Fremont	30,164	375,449	37,748	42,016	71,526	129,892	20,398	1,957,304
Gem	11,790	146,742	14,754	16,422	14,617	50,767	7,972	746,946
Gooding	13,980	174,004	17,494	19,473	60,566	60,199	9,453	1,056,179
Idaho		208,899	51,438	21,205		79,253	65,831	1,259,392
Jefferson	14,856	184,908	18,591	20,693	64,362	63,972	10,046	1,003,411
Jerome	11,447	142,481	14,325	15,945	49,594	49,293	7,741	773,178
Kootenai	13,585	374,321	67,816	37,342		259,676	66,369	2,604,715
Latah	708	362,221	42,771	18,253		67,584	54,085	2,051,144
Lewis		74,489	18,342	7,561		28,260	23,474	1,640,503
Lincoln	26,414	328,762	33,054	36,791	59,159	113,740	17,861	1,902,188
Madison	9,913	123,380	12,405	13,807	42,946	42,685	6,703	669,528
Minidoka	15,224	189,494	19,052	21,206	38,584	65,558	10,295	1,058,960
NezPerce	299	288,395	70,471	29,313	1,294	109,289	89,913	1,736,412
Oneida	3,986	49,612	4,988	5,552		17,164	2,695	245,845
Owyhee	4,494	55,931	5,623	6,259	19,468	19,350	3,039	303,511
Payette	7,644	95,144	9,566	10,647	33,117	32,916	5,169	551,766
Power	11,639	144,865	14,565	16,212	50,424	50,118	7,870	947,701
Shoshone	12,294	153,025	15,385	17,125		52,941	8,314	758,292
Teton	7,574	94,278	9,479	10,550	32,816	32,617	5,122	511,601
Twin Falls	20,629	256,763	25,815	28,734	37,529	88,831	13,950	1,323,151
Valley	16,611	206,753	20,787	23,138		71,529	11,233	1,024,535
Washington	22,230	276,694	27,819	30,965	36,812	95,726	15,033	1,542,173
TOTALS	543,154	8,779,831	1,132,839	934,021	1,400,504	3,490,864	918,225	52,400,313

CLASS 3. OPERATING PROPERTIES
ELECTRIC POWER COMPANIES

		TRANSMISSION			DISTRIBUTION					
Name of Company	County	Miles	Allocation Per Mile	Estimated Mkt. Value	Miles	Allocation Per Mile	Estimated Mkt. Value	Microwave Estimated Market Val.	Leased Equipment Market Val.	TOTAL ESTIMATED MARKET VALUE
Citizens Utilities	Shoshone				146.22	3731.432089	545,610		190	545,800
Idaho Power Company	Ada	1,184.10	12731.450046	15,075,310	6,458.44	5310.897214	34,300,111	362,481	1,301,840	59,028,954
	" Situs							7,989,212		
	Adams	387.05	33345.218964	12,906,267	718.57	2595.581502	1,865,107	65,808		14,837,182
	Bannock	185.25	6529.403509	1,209,572	2,024.46	4724.676704	9,564,919	101,330	31,150	10,906,971
	Bear Lake	117.03	14028.992566	1,641,813						1,641,813
	Bingham	762.60	6544.219775	4,990,622	4,781.48	2828.112007	13,522,561	2,047	2,680	18,517,910
	Blaine	411.72	15036.604974	6,190,871	1,733.28	3796.844711	6,580,995	3,807	2,100	12,777,773
	Boise	71.46	5315.659110	379,857	968.99	3267.707613	3,166,376	23,697		3,569,930
	Bonneville	42.45	1621.790342	68,845						68,845
	Butte	18.33	6676.377523	122,378						122,378
	Camas	36.21	3259.983430	118,044	143.56	3448.147116	495,016	248		613,308
	Canyon	582.60	3271.623756	1,906,048	5,712.34	3360.313462	19,195,253	6,280	1,250	21,108,831
	Caribou	111.27	14028.426350	1,560,943						1,560,943
	Cassia	200.49	3017.133024	604,905	1,579.36	2714.415966	4,287,040	64,328	520	4,956,793
	Clark	110.88	1618.380231	179,446						179,446
	Elmore	1,380.33	7272.849971	10,038,933	2,467.04	3463.870468	8,545,507	86,544	260	18,671,244
	Gem	475.44	5017.817180	2,385,671	1,212.53	3442.328850	4,173,927	81,749	340	6,641,687
	Gooding	618.81	26113.406377	16,159,237	2,249.09	2937.442699	6,606,573	596,216	690	23,362,716
	Idaho				154.81	2498.042762	386,722	485,258		871,980
	Jefferson	92.22	1638.278031	151,082						151,082
	Jerome	842.01	20348.943599	17,134,014	2,650.69	3352.450871	8,886,308	46,618	600	26,067,540
	Lemhi	244.74	5725.373866	1,401,228	1,189.23	2783.865190	3,310,656	287,339	1,060	5,000,283
	Lincoln	335.97	3699.148734	1,242,803	1,119.59	2704.679392	3,028,132	1,371	260	4,272,566
	Minidoka	347.49	12835.980892	4,460,375	1,610.73	2948.944268	4,749,953	35,538	260	9,246,126
	Oneida				112.10	2467.832293	276,644			276,644
	Owyhee	251.46	26203.937008	6,589,242	2,459.24	2544.963078	6,258,675	2,602	4,390	12,854,909
	Payette	247.41	7180.247363	1,776,465	1,518.75	3089.488066	4,692,160	39,697	5,530	6,513,852
	Power	600.21	90785.909932	54,490,611	2,128.98	3364.219485	7,162,356	378,920	6,060	62,037,947
	Twin Falls	850.52	15052.854724	12,802,754	4,875.86	3649.523981	17,794,568	187,092	3,430	30,787,844
	Valley	353.07	2254.824822	796,111	1,295.94	3391.149282	4,394,726	9,038	7,150	5,207,025
	Washington	812.88	92133.289046	74,893,308	1,393.11	2156.194414	3,003,816	90,664	690	77,988,478
TOTAL:		11,674.00		251,276,755	50,558.17		176,248,101	10,947,884	1,370,260	439,843,000

CLASS 3. OPERATING PROPERTIES
ELECTRIC POWER COMPANIES

		TRANSMISSION			DISTRIBUTION			Microwave	Leased	TOTAL
Name of Company	County	Miles	Allocation Per Mile	Estimated Mkt. Value	Miles	Allocation Per Mile	Estimated Mkt. Value	Estimated Market Val.	Equipment Market Val.	ESTIMATED MARKET VALUE
Pacific Power & Light	Ada	84.30	62938.362989	5,305,704						5,305,704
	Bannock	192.43	24297.848568	4,675,635				6,599		4,682,234
	Bear Lake	211.38	24331.989781	5,143,296						5,143,296
	Bonner	102.15	5356.162506	547,132	1,216.44	4849.351386	5,898,945		4,290	6,450,367
	Canyon	8.70	62935.632184	547,540						547,540
	Elmore	182.10	62937.847337	11,460,982						11,460,982
	Franklin	102.48	24331.889149	2,493,532						2,493,532
	Gooding	44.40	62938.220721	2,794,457						2,794,457
	Jerome	29.10	295539.828179	8,600,209						8,600,209
	Owyhee	87.60	62938.264840	5,513,392						5,513,392
	Power	163.26	24332.114419	3,972,461						3,972,461
	Twin Falls	20.70	62938.405797	1,302,825						1,302,825
TOTAL:		1,228.60		52,357,165	1,216.44		5,898,945	6,599	4,290	58,267,000
Utah Power & Light	Bannock	313.59	4072.540578	1,277,108	770.68	3499.091711	2,696,680	82,698	6,980	4,063,466
	Bear Lake	508.35	9408.411527	4,782,766	944.01	3387.552039	3,197,883	62,927	8,750	8,052,326
	Bingham	374.40	19050.299145	7,132,432	886.49	3889.083915	3,447,634	456,908	14,700	11,051,674
	Bonneville	297.42	8000.131127	2,379,399	2,063.95	3581.367281	7,391,763	159,060		9,930,222
	Butte	315.53	10503.980604	3,314,321	489.31	3692.818459	1,806,933	726	5,420	5,127,400
	Caribou	542.22	21548.784626	11,684,182	1,162.55	3414.532708	3,969,565	254,055	170	15,907,972
	Clark	170.55	4874.025212	831,265	534.06	3566.960641	1,904,971			2,736,236
	Franklin	616.20	11409.587796	7,030,588	1,246.05	3941.965411	4,911,886	304,295	47,930	12,294,699
	Fremont	94.29	13383.646198	1,261,944	980.34	3461.714303	3,393,657	726	5,420	4,661,747
	Jefferson	582.15	10019.213261	5,832,685	2,593.95	3641.914069	9,446,943	140,490	8,150	15,428,268
	Lemhi				40.93	2933.520645	120,069			120,069
	Madison	184.53	2678.393757	494,244	1,221.15	4539.796094	5,543,772	257,709	42,590	6,338,315
	Oneida	240.72	4769.902792	1,148,211	717.01	3162.968438	2,267,880		5,500	3,421,591
	Power	197.43	4810.601226	949,757				1,076		950,833
	Teton				68.57	2933.965291	201,182			201,182
TOTAL:		4,437.38		48,118,902	13,719.05		50,300,818	1,720,670	145,610	100,286,000
Washington Water Power	Benewah	106.35	5878.147626	625,141	432.74	6981.055599	3,020,982	69,700	60	3,715,883
	Bonner	258.03	79313.738713	20,465,324	92.45	4612.612223	426,436			20,891,760
	Boundary (Situs)							6,999		6,999
	Clearwater	155.58	7066.763080	1,099,447	380.58	10248.633664	3,900,425		110	4,999,982
	Idaho	170.46	3990.590168	680,236	928.49	7046.176049	6,542,304		90	7,222,630
	Kootenai	579.84	20103.569950	11,656,854	2,124.86	8959.554041	19,037,798		130	30,694,782
	Latah	376.83	6746.097710	2,542,132	1,010.96	7946.645762	8,033,741		130	10,576,003
	Lewis	173.40	5525.380623	958,101	362.39	5416.076603	1,962,732		40	2,920,873
	NezPerce	390.69	16076.549182	6,280,947	935.32	10054.427362	9,404,107		140	15,685,194
	Shoshone	309.96	10188.905020	3,158,153	943.20	8934.076548	8,426,621		120	11,584,894
TOTAL:		2,521.14		47,466,335	7,210.99		60,755,146	76,699	820	108,299,000
GRAND TOTAL ALL POWER COMPANIES:		19,861.12		399,219,157	72,850.87		293,748,620	12,751,852	1,521,170	707,240,800

CLASS 3. OPERATING PROPERTY

TELEPHONE & TELEGRAPH COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

County	American Tel & Tel	Cont. Tel Co. of The West	General Telephone of the N.W.	Mountain Bell	Pacific N.W. Bell	Western Union	Other Independent Tel. Co's	Est. Mkt. Val. (Assmt. and Tax Purposes)
Ada	7,628,158			100,134,772		567,067		108,329,997
Adams		495,853		1,075,912			506,362	2,078,127
Bannock	324,528			28,802,661		122,000	463	29,249,652
Bear Lake				2,899,439		862		2,900,301
Benewah			3,678,047					3,678,047
Bingham	752,944	1,714,467		10,277,732		8,470		12,753,613
Blaine		135,245		9,706,087		5,982	14,715	9,862,029
Boise		1,006,919		1,154,262			55,958	2,217,139
Bonner			15,313,492			3,841		15,317,333
Bonneville				31,209,107		76,791	327,645	31,613,543
Boundary			5,233,870			1,313		5,235,183
Butte				2,955,810		141		2,955,951
Camas		677,775		3,457			1,301	682,533
Canyon	286,287	3,206,902		33,308,483		61,757		36,863,429
Caribou				2,516,265		5,707	171,355	2,693,327
Cassia	752,724			7,705,934		31,858	1,656,863	10,147,379
Clark	356,708			99,349			251,747	707,804
Clearwater			6,409,316			915	2,625	6,412,856
Custer				1,037,550			1,142,003	2,179,553
Elmore	343,574	590		7,010,833		41,755	230,757	7,627,509
Franklin				2,522,635		1,153		2,523,788
Fremont				4,995,190		774		4,995,964
Gem		252,942		4,136,452		6,219		4,395,613
Gooding				3,268,365		1,705		3,270,070
Idaho		1,252,344			4,248,854		92,400	5,593,598

CLASS 3. OPERATING PROPERTY

TELEPHONE & TELEGRAPH COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

County	American Tel & Tel	Cont. Tel Co. of The West	General Telephone of the N.W.	Mountain Bell	Pacific N.W. Bell	Western Union	Other Independent Tel. Co's	Est. Mkt. Val.(Assmt. and Purposes)
Jefferson				3,372,066		1,577	719,853	4,093,496
Jerome	379,179			5,806,882		5,642	72,692	6,264,395
Kootenai	463,847		55,512,031			39.969		56,015,847
Latah			16,603,773		127,009	12,656	677,537	17,420,975
Lemhi	744,323			235,113		1,453	1,363,997	2,344,886
Lewis			49,695		1,429,437	1,234		1,480,366
Lincoln				884,941			231,248	1,116,189
Madison				7,276,764		5,890		7,282,654
Minidoka				1,446,869		5,264	2,969,876	4,422,009
Nez Perce			502,004		20,527,700	24,423	351,638	21,405,765
Oneida	263,242			1,030,196			438,371	1,731,809
Owyhee	348,538	2,598,541		180,712		1,392	1,721,433	4,850,616
Payette	302,328	16,842		3,433,790		1,953	685,300	4,440,213
Power	1,540,620			3,166,174		1,342	1,088,780	5,796,916
Shoshone			9,144,772			9,533		9,154,305
Teton				1,455,640				1,455,640
Twin Falls				18,754,457		52,287	1,710,101	20,516,845
Valley		4,201,780		190,977		3,075		4,395,832
Washington				2,175,124			651,780	2,826,904
TOTAL:	14,487,000	15,560,200	112,447,000	304,230,000	26,333,000	1,106,000	17,136,800	491,300,000

CLASS 3. OPERATING PROPERTY

TELEPHONE AND TELEGRAPH COMPANIES

Name of Company	Miles	Rate Per Mile	Estimated Market Value	Est.Mkt.Val (Assmt.&Tax Purposes)
Albion Telephone Company	16,177.99	122.568378	1,982,910	
Leased Equip.			90	1,983,000
American Tel & Tel (Micro.)			14,480,890	
Leased Equip.			6,110	14,487,000
Blackfoot Telephone Company	132.06	699.681963	92,400	92,400
Cambridge Telephone Company	7,098.11	142.958055	1,014,732	
(Microwave)			110,178	
Leased Equip.			90	1,125,000
Continental Tel. Co. of the West	94,389.48	159.947200	15,097,333	
(Microwave)			426,977	
Leased Equip.			35,890	15,560,200
Custer Telephone Coop, Inc.	18,449.28	53.661118	990,009	
(Microwave)			192,991	1,183,000
Farmers Mutual Telephone Co.	8,116.58	84.149975	683,010	
Leased Equip.			2,290	685,300
Filer Mutual Telephone Co.	12,260.18	139.312800	1,708,000	1,708,000
Gem State Utilities	12,996.13	157.739265	2,050,000	2,050,000
General Tel. Co. of the N. W.	521,976.06	210.333259	109,788,926	
(Microwave)			2,492,584	
Leased Equip.			165,490	112,447,000
Inland Telephone Company	1,754.65	115.350640	202,400	202,400
Lemhi Telephone Company	4,150.68	257.755356	1,069,860	
(Microwave)			245,780	
Leased Equip.			7,360	1,323,000
Midvale Telephone Exchange	640.24	139.166563	89,100	89,100
Mountain Bell	3,487,220.00	84.316396	294,029,823	
(Microwave)			9,403,426	
Leased Equip.			796,750	304,230,000
Mud Lake Telephone Coop Assn.	4,770.30	203.647569	971,460	
Leased Equipment			140	971,600
Pacific Northwest Bell Tel. Co.	306,336.69	85.554042	26,208,342	
(Microwave)			87,458	
Leased Equip			37,200	26,333,000
Potlatch Telephone Company	3,093.43	103.024798	318,700	318,700
Project Mutual Tel. Coop. Assn.	55,963.58	55.768001	3,120,977	
(Microwave)			720	
Leased Equip			52,303	3,174,000
Rockland Telephone Co.	7,640.57	147.763845	1,129,000	1,129,000
Rural Telephone Company	229.91	389.717716	89,600	
Leased Equip.			3,000	92,600
Silver Star Telephone Co.	132.50	3766.037736	499,000	499,000
Troy Telephone Company	2,833.27	179.862844	509,600	
Leased Equip.			1,100	510,700
TOTAL:	4,566,361.69		490,194,000	490,194,000
Western Union Telegraph Co.			1,106,000	1,106,000
GRAND TOTAL ALL TELEPHONE & TELEGRAPH COMPANIES			491,300,000	491,300,000

CLASS 3. OPERATING PROPERTY

MOBILE RADIO TELEPHONE COMPANIES MARKET VALUATION BY COUNTIES

County	Blue Mtn Mobile Phone Co	Central Mobile & Pag.Serv	CdA Answer Service	Idaho Tel-Radio Service	Intermtn. Mobilfone Inc.	Radio Paging Service	Telanswer of Idaho Falls	Telanswer Inc.	Tel-Car Inc.	Est.Mkt.Value (Assmt. & Tax Purposes)
Ada				3,715		275,000		205,594	374,645	858,954
Bannock							15,017		108,534	123,551
Bingham					33,059		4,230		7,300	44,589
Blaine									4,429	4,429
Boise								15,944	9,658	25,602
Bonner	125,000									125,000
Bonneville					81,298		53,305			134,603
Butte							4,870			4,870
Camas									4,945	4,945
Canyon								11,576	24,306	35,882
Cassia									9,035	9,035
Clark							589			589
Elmore								1,772	1,613	3,385
Fremont							200			200
Gem									2,511	2,511
Gooding									3,812	3,812
Jefferson					19,065					19,065
Jerome									2,871	2,871
Kootenai			127,500							127,500
Madison					14,823					14,823
Minidoka									969	969
NezPerce		82,449								82,449
Payette								1,114	2,277	3,391
Power							589		2,080	2,669
Twin Falls									148,534	148,534
Washington									101	101
TOTAL:	125,000	82,449	127,500	3,715	148,245	275,000	78,800	236,000	707,620	1,784,329

CLASS 3. OPERATING PROPERTY

PIPELINE COMPANIES

Name of Company	Miles	Rate Per Mile	Est. Mkt. Value (Assessment and Tax Purposes)
Chevron Pipeline Company			
8" line	553.61	28783.800871	$15,935,000
Northwest Pipeline Company			
3" line	1.92	8276.041667	15,890
4" line	6.38	11034.796238	70,401
6" line	52.83	16552.243044	874,455
12" line	4.94	33104.453441	163,536
16" line	97.49	44139.286081	4,303,139
22" line	385.77	60691.528054	23,412,971
24" line	173.00	145130.572254	25,107,588
Microwave			21,350
Leased Equipment			45,670
TOTAL:	722.33		$54,015,000
Pacific Gas Transmission			
36" line	118.47	129440.474382	15,334,813
42" line	40.81	298174.785292	12,168,513
Microwave			156,624
Leased Equipment			1,050
TOTAL:	159.28		$27,661,000
Pacific Interstate Trans.			
24" line	173.00	60520.231214	10,470,000
Yellowstone Pipeline Co.			
10" line	79.22	34763.948498	2,754,000
GRAND TOTAL ALL PIPELINE COMPANIES:			$110,835,000

GAS DISTRIBUTION COMPANIES

Name of Company	Miles	Rate Per Mile	Est. Mkt. Value (Assessment and Tax Purposes)
Intermountain Gas Co.	3,050.29	20948.938953	$63,900,339
Situs & Leased Equip.			46,661
TOTAL:	3,050.29		$63,947,000
Washington Water Power Co.	446.54	26115.677255	$11,979,000
GRAND TOTAL ALL GAS DISTRIBUTION COMPANIES:			$75,926,000

CLASS 3. OPERATING PROPERTY

WATER COMPANIES

Name of Company	*Miles	Rate Per Mile	Est. Mkt. Value (Assessment and Tax Purposes)
Barber Water Corporation	2.89	29653.979239	$ 85,700
Boise Water Corporation	1137.51	19876.950532	22,610,230
" " (leased equipment)			6,770
Brian Water Corporation	.95	20315.789474	19,300
Capitol Securities Water Corp.	38.13	7314.450564	278,900
Citizens Utilities	68.84	13744.915747	946,200
Clearview Water Corp.	.16	19375.000000	3,100
Eagle Ranch Water Company	14.15	25385.159011	359,200
East Moreland Water Co.	.60	10833.333333	6,500
Falls Water Company	23.47	3625.905411	85,100
Hayden Pines Water Co.	52.21	7169.124689	374,300
Hillcrest Water Company	.63	19523.809524	12,300
Howard Waterworks, Inc.	5.10	17156.862745	87,500
Ketchum Springs Water Supply	10.44	23180.076628	242,000
Murray Waterworks	1.40	2142.857143	3,000
Northview Water Company	.71	15774.647887	11,200
Picabo Livestock Company	2.22	1036.036036	2,300
Rogerson Water Company	3.19	1818.181818	5,800
" " (leased equipment)			1,570
South County Water Co.	98.48	16078.696182	1,583,430
Sunset Heights Water Co.	6.64	5614.469880	37,300
Troy Hoffman Water Co.	4.30	5813.953488	25,000
Warm Springs Mesa, Inc.	11.91	29277.917716	348,700
TOTAL:	1483.93		$27,135,400

*Based on 3" equivalent pipeline

WATER TRANSPORTATION COMPANIES

Name of Company	Est. Mkt. Value (Assessment and Tax Purposes)
Columbia Marine Lines	$ 540,000
Knappton Towboat Company	455,897
Lafferty Transportation Co.	967,000
North Pacific Grain Growers	45,573
Shaver Transportation Co.	124,023
Tidewater Barge Lines	430,784
Bob Gregg Guide Service	10,000
Hollis Oakes Guide Service	18,355
Rivers Navigation	41,656
Snake River Outfitters	16,871
TOTAL:	$2,650,159

CLASS 3. OPERATING PROPERTY

PIPELINE, GAS DISTRIBUTION AND WATER COMPANIES ASSESSED VALUATION BY COUNTIES

	PIPELINE COMPANIES					GAS DISTRIBUTION		WATER	EST.MKT.VAL.
County	Chevron Pipeline	Northwest Pipeline	Pac. Gas Trans.	Pac. Inst. Trans.	Yellowst Pipeline	Intermtn. Gas	Washington Water Pwr	Various Comp.	(Assmt.& Tax Purposes
Ada	1,773,658	7,071,010		2,075,239		18,190,018		25,320,400	54,430,325
Bannock	123,770	2,445,377				4,611,857			7,181,004
Bear Lake		2,814,266				384,622			3,198,888
Bingham						5,150,925		6,500	5,157,425
Blaine						3,582,688		244,300	3,826,988
Boise		6,152							6,152
Bonner			14,544,449				654,981		15,199,430
Bonneville						4,888,686		85,100	4,973,786
Boundary			9,861,402				333,497		10,194,899
Canyon	131,254	3,048,676		892,673		5,758,225			9,830,828
Caribou		1,488,763				1,206,240			2,695,003
Cassia	4,196,966	4,894,040		847,283		1,153,868			11,092,157
Elmore	3,658,709	12,950,824		3,584,613		1,276,628			21,470,774
Fremont						785,585			785,585
Gem	227,392	506,322		148,880		889,492			1,772,086
Gooding						1,559,230			1,559,230
Jefferson						1,093,116			1,093,116
Jerome						2,243,457			2,243,457
Koctenai		660,545	3,255,149		1,381,867		3,502,373	486,800	9,286,734
Latah		3,531					2,723,082		2,726,613
Lemhi								37,300	37,300
Lincoln						1,599,661			1,599,661
Madison						1,774,375			1,774,375
Minidoka						1,394,152			1,394,152
Nez Perce		167,509					2,700,100		2,867,609
Oneida	820,914								820,914
Owyhee		3,544,385							3,544,385
Payette	549,483	4,311,244		1,265,478		1,282,285			7,408,490
Power	1,214,964	2,464,821				804,858			4,484,643
Shoshone		168,376			1,372,133		2,064,967	949,200	4,554,676
Twin Falls	3,237,890	7,469,159		1,655,834		3,713,703		5,800	16,082,386
Washington						603,329			603,329
TOTAL:	15,935,000	54,015,000	27,661,000	10,470,000	2,754,000	63,947,000	11,979,000	27,135,400	213,896,400

CLASS 3. OPERATING PROPERTY - SUMMARY OF UTILITIES ESTIMATED MARKET VALUE

County	Railroads	Railroad Car Companies	Power Companies	Telephone and Telegraph	Mobile Radio Tel. Co's
Ada	14,490,557	1,767,889	64,334,658	108,329,997	858,954
Adams	1,340,571	779,940	14,837,182	2,078,127	
Bannock	32,940,856	2,432,352	19,652,671	29,249,652	123,551
Bear Lake	19,755,412	962,654	14,837,435	2,900,301	
Benewah	3,529,531	186,801	3,715,883	3,678,047	
Bingham	6,300,934	1,952,880	29,569,584	12,753,613	44,589
Blaine	7,708,652	1,222,132	12,777,773	9,862,029	4,429
Boise	1,102,582	574,714	3,569,930	2,217,139	25,602
Bonner	17,791,928	3,607,791	27,342,127	15,317,333	125,000
Bonneville	3,100,115	1,066,893	9,999,067	31,613,543	134,603
Boundary	11,855,326	1,807,887	6,999	5,235,183	
Butte	1,086,796	665,787	5,249,778	2,955,951	4,870
Camas	1,053,523	678,491	613,308	682,533	4,945
Canyon	18,373,716	1,991,283	21,656,371	36,863,429	35,882
Caribou	18,345,004	1,388,978	17,468,915	2,693,327	
Cassia	1,926,488	935,920	4,956,793	10,147,379	9,035
Clark	3,246,542	746,530	2,915,682	707,804	589
Clearwater	2,278,937	1,498,366	4,999,982	6,412,856	
Custer	384,949	235,825		2,179,553	
Elmore	27,881,189	1,629,057	30,132,226	7,627,509	3,385
Franklin	3,878,924	599,708	14,788,231	2,523,788	
Fremont	3,156,838	1,957,304	4,661,747	4,995,964	200
Gem	1,499,274	746,946	6,641,687	4,395,613	2,511
Gooding	11,553,983	1,056,179	26,157,173	3,270,070	3,812
Idaho	1,669,779	1,259,392	8,094,610	5,593,598	
Jefferson	3,369,414	1,003,411	15,579,350	4,093,496	19,065
Jerome	1,347,947	773,178	34,667,750	6,264,395	2,871
Kootenai	13,665,286	2,604,715	30,694,782	56,015,847	127,500
Latah	2,952,917	2,051,144	10,576,003	17,420,975	
Lemhi			5,120,352	2,344,886	
Lewis	674,383	1,640,503	2,920,873	1,480,366	
Lincoln	20,108,914	1,902,188	4,272,566	1,116,189	
Madison	1,207,929	669,528	6,338,315	7,282,654	14,823
Minidoka	8,477,140	1,058,960	9,246,126	4,422,009	969
Nez Perce	3,958,371	1,736,412	15,685,194	21,405,765	82,449
Oneida	442,135	245,845	3,698,235	1,731,809	
Owyhee	439,661	303,511	18,368,301	4,850,616	
Payette	4,085,968	551,766	6,513,852	4,440,213	3,391
Power	16,101,321	947,701	66,961,241	5,796,916	2,669
Shoshone	3,831,856	758,292	12,130,694	9,154,305	
Teton	748,799	511,601	201,182	1,455,640	
Twin Falls	3,276,259	1,323,151	32,090,669	20,516,845	148,534
Valley	1,969,426	1,024,535	5,207,025	4,395,832	
Washington	12,741,520	1,542,173	77,988,478	2,826,904	101
TOTAL:	315,651,652	52,400,313	707,240,800	491,300,000	1,784,329

CLASS 3. OPERATING PROPERTY - SUMMARY OF UTILITIES ESTIMATED MARKET VALUE

County	Pipeline Companies	Gas Dist. Companies	Water Companies	Water Transp. Companies	Est.Mkt. Value (Assmt. and Tax Purposes)
Ada	10,919,907	18,190,018	25,320,400		244,212,380
Adams					19,035,820
Bannock	2,569,147	4,611,857			91,580,086
Bear Lake	2,814,266	384,622			41,654,690
Benewah				377,130	11,487,392
Bingham		5,150,925	6,500		55,779,025
Blaine		3,582,688	244,300		35,402,003
Boise	6,152				7,496,119
Bonner	14,544,449	654,981			79,383,609
Bonneville		4,888,686	85,100		50,888,007
Boundary	9,861,402	333,497			29,100,294
Butte					9,963,182
Camas					3,032,800
Canyon	4,072,603	5,758,225			88,751,509
Caribou	1,488,763	1,206,240			42,591,227
Cassia	9,938,289	1,153,868			29,067,772
Clark					7,617,147
Clearwater					15,190,141
Custer					2,800,327
Elmore	20,194,146	1,276,628			88,744,140
Franklin					21,790,651
Fremont		785,585			15,557,638
Gem	882,594	889,492			15,058,117
Gooding		1,559,230			43,600,447
Idaho					16,617,379
Jefferson		1,093,116			25,157,852
Jerome		2,243,457			45,299,598
Kootenai	5,297,561	3,502,373	486,800	589,870	112,984,734
Latah	3,531	2,723,082			35,727,652
Lemhi			37,300		7,502,538
Lewis					6,716,125
Lincoln		1,599,661			28,999,518
Madison		1,774,375			17,287,624
Minidoka		1,394,152			24,599,356
Nez Perce	167,509	2,700,100		1,683,159	47,418,959
Oneida	820,914				6,938,938
Owyhee	3,544,385				27,506,474
Payette	6,126,205	1,282,285			23,003,680
Power	3,679,785	804,858			94,294,491
Shoshone	1,540,509	2,064,967	949,200		30,429,823
Teton					2,917,222
Twin Falls	12,362,883	3,713,703	5,800		73,437,844
Valley					12,596,818
Washington		603,329			95,702,505
TOTAL:	110,835,000	75,926,000	27,135,400	2,650,159	1,784,923,653

Unallocated Estimated Market Value of Railroad Car Companies having less than $500,000 value each: 13,471,453

GRAND TOTAL ESTIMATED MARKET VALUE: $1,798,395,106

ESTIMATED MARKET VALUE - STATE OF IDAHO - CLASS 3. OPERATING PROPERTY

(CALENDAR YEARS)

County (1)	1980 Operating Property - Est. Mkt. Val.			1981 Est. Market Value Oper. Prop. (5)	Difference Col. 2 & 5 Est.Mkt.Value (6)
		As Percent of			
	Amount (2)	All Op.Prop. (3)	Co. Mkt. Val. (4)		
Ada	218,985,092	13.4%	5.8%	244,212,380	+25,227,228
Adams	18,838,690	1.2	19.5	19,035,820	+ 197,130
Bannock	88,603,059	5.4	8.2	91,580,086	+ 2,977,027
Bear Lake	40,200,742	2.5	23.9	41,654,690	+ 1,453,948
Benewah	9,850,070	.6	5.25	11,487,392	+ 1,637,322
Bingham	54,717,101	3.4	8.7	55,779,025	+ 1,061,924
Blaine	34,127,052	2.1	5.4	35,402,003	+ 1,274,951
Boise	7,355,068	.5	6.3	7,496,119	+ 141,051
Bonner	70,340,924	4.3	9.7	79,383,609	+ 9,042,685
Bonneville	49,532,412	3.0	4.0	50,888,007	+ 1,355,595
Boundary	26,732,619	1.6	16.6	29,100,294	+ 2,367,675
Butte	9,907,008	.6	13.7	9,963,182	+ 56,174
Camas	2,727,929	.2	7.8	3,032,800	+ 304,871
Canyon	80,088,061	4.9	5.7	88,751,509	+ 8,663,448
Caribou	40,322,206	2.5	13.3	42,591,227	+ 2,269,021
Cassia	25,607,702	1.6	4.8	29,067,772	+ 3,460,070
Clark	7,469,088	.5	22.3	7,617,147	+ 148,059
Clearwater	13,537,354	.8	7.5	15,190,141	+ 1,652,787
Custer	2,406,235	.2	2.7	2,800,327	+ 394,092
Elmore	72,327,431	4.4	22.1	88,744,140	+16,416,709
Franklin	21,741,431	1.3	12.4	21,790,651	49,220
Fremont	14,196,824	.9	6.6	15,557,638	+ 1,360,814
Gem	14,408,960	.9	7.4	15,058,117	+ 649,157
Gooding	43,158,912	2.7	20.1	43,600,447	+ 441,535
Idaho	14,656,683	.9	5.0	16,617,379	+ 1,960,696
Jefferson	24,927,204	1.5	9.0	25,157,852	+ 230,648
Jerome	34,037,229	2.1	10.2	45,299,598	+11,262,369
Kootenai	100,040,529	6.1	6.5	112,984,734	+12,944,205
Latah	32,036,525	2.0	6.1	35,727,652	+ 3,691,127
Lemhi	7,066,472	.4	5.4	7,502,538	+ 436,066
Lewis	5,194,125	.3	4.0	6,716,125	+ 1,522,000
Lincoln	26,669,975	1.6	27.5	28,999,518	+ 2,329,543
Madison	16,985,225	1.0	4.9	17,287,624	+ 302,399
Minidoka	24,148,016	1.5	6.6	24,599,356	+ 451,340
Nez Perce	43,055,199	2.6	4.7	47,418,959	+ 4,363,760
Oneida	6,726,126	.4	7.2	6,938,938	+ 212,812
Owyhee	23,350,465	1.4	10.2	27,506,474	+ 4,156,009
Payette	16,914,367	1.0	6.9	23,003,680	+ 6,089,313
Power	92,746,829	5.7	25.0	94,294,491	+ 1,547,662
Shoshone	29,620,465	1.8	2.5	30,429,823	+ 809,358
Teton	2,906,475	.2	4.0	2,917,222	+ 10,747
Twin Falls	62,097,550	3.8	6.6	73,437,844	+11,340,294
Valley	12,413,581	.8	4.6	12,596,818	+ 183,237
Washington	87,568,977	5.4	32.5	95,702,505	+ 8,133,528
TOTAL	1,630,343,987	100.0%	7.7%	1,784,923,653	+154,579,666

Col. 1 ÷ by Total of all County Property - $21,247,760,927

COMPARISON OF VALUATION OPERATING PROPERTY - 1980 - STATE OF IDAHO

Private Electric and Natural Gas Distribution Companies

(Exemption for Pumping of Water)

County	GROSS ESTIMATED MARKET VALUE ALL OPERATING PROPERTY	*EXEMPTION IRRIGATION PUMPING REBATE	REMAINING VALUE TO BE APPORTIONED TO COUNTIES	AMOUNT OF TAX ACCRUING TO CONSUMER REBATE	PERCENT OF TOTAL
Ada	$ 226,690,400	$ 7,705,308	$ 218,985,092	$ 96,503.48	13.43183
Adams	21,259,776	2,421,086	18,838,690	16,245.20	1.15551
Bannock	91,492,132	2,889,073	88,603,059	39,295.38	5.43462
Bear Lake	42,666,255	2,465,513	40,200,742	27,184.24	2.46578
Benewah	9,866,422	16,352	9,850,070	178.16	.60417
Bingham	60,750,783	6,033,682	54,717,101	64,924.88	3.35617
Blaine	36,197,684	2,070,632	34,127,052	13,455.02	2.09324
Boise	7,917,779	562,711	7,355,068	3,540.77	.45114
Bonner	70,453,246	112,322	70,340,924	587.82	4.31448
Bonneville	52,350,949	2,818,537	49,532,412	28,512.91	3.03816
Boundary	26,732,629	10	26,732,619	.13	1.63969
Butte	11,369,482	1,462,474	9,907,008	12,240.57	.60766
Camas	2,828,221	100,292	2,727,929	927.77	.16732
Canyon	83,530,316	3,442,255	80,088,061	40,204.34	4.91234
Caribou	45,384,792	5,062,586	40,322,206	42,185.80	2.47323
Cassia	26,537,897	930,195	25,607,702	6,091.78	1.57069
Clark	8,285,595	816,507	7,469,088	8,151.99	.45813
Clearwater	13,560,828	23,474	13,537,354	236.51	.83034
Custer	2,406,235		2,406,235		.14759
Elmore	75,484,790	3,157,359	72,327,431	27,534.12	4.43633
Franklin	25,204,030	3,462,599	21,741,431	31,402.72	1.33355
Fremont	15,494,586	1,297,762	14,196,824	13,786.54	.87079
Gem	15,470,840	1,061,880	14,408,960	8,341.21	.88380
Gooding	47,126,885	3,967,973	43,158,912	40,053.36	2.64723
Idaho	14,832,322	175,639	14,656,683	1,099.53	.89899
Jefferson	29,329,436	4,402,232	24,927,204	33,110.86	1.52895
Jerome	37,585,618	3,548,389	34,037,229	33,920.89	2.08773
Kootenai	100,172,119	131,590	100,040,529	1,137.18	6.13616

Latah	$ 32,082,484	$ 45,959	$ 32,036,525	$ 498.70	1.96502
Lemhi	7,828,813	762,341	7,066,472	6,702.53	.43344
Lewis	5,207,777	13,652	5,194,125	137.82	.31859
Lincoln	27,351,112	681,137	26,669,975	5,939.80	1.63585
Madison	18,705,721	1,720,496	16,985,225	18,824.73	1.04182
Minidoka	25,703,910	1,555,894	24,148,016	14,164.47	1.48116
NezPerce	43,124,894	69,695	43,055,119	768.16	2.64087
Oneida	7,732,730	1,006,604	6,726,126	11,013.62	.41256
Owyhee	25,545,855	2,195,390	23,350,465	18,425.85	1.43224
Payette	17,765,641	851,274	16,914,367	10,232.85	1.03747
Power	102,991,843	10,245,014	92,746,829	114,266.52	5.68879
Shoshone	29,673,081	52,616	29,620,465	353.09	1.81682
Teton	2,963,138	56,663	2,906,475	375.81	.17828
Twin Falls	66,247,927	4,150,377	62,097,550	40,367.28	3.80886
Valley	13,237,662	824,081	12,413,581	5,642.95	.76141
Washington	98,984,549	11,415,572	87,568,977	39,213.34	5.37120
TOTAL:	$1,726,129,184	$95,785,197	$1,630,343,987	$877,780.68	100.00%

*Applies to private electric and natural gas distribution companies. Exemption credit accrues to consumer of energy in the form of a rebate for pumping of water for irrigation or drainage purposes.

RURAL ELECTRICAL ASSOCIATIONS

(Exemption for Pumping of Water - 1981)

County	Amount of Tax Accruing to Consumer Rebate	County	Amount of Tax Accruing to Consumer Rebate	County	Amount of Tax Accruing to Consumer Rebate
Benewah	$ 301.04	Clark	$ 0.00	Lemhi	$ 494.05
Blaine	2,322.49	Clearwater	118.51	Lewis	63.51
Bonner	1,495.50	Custer	15,150.54	Madison	3,051.86
Bonneville	654.83	Elmore	1,297.09	Minidoka	9,332.92
Boundary	555.42	Fremont	21,835.17	NezPerce	181.07
Butte	12,525.13	Idaho	267.99	Oneida	1,493.69
Camas	3,146.51	Jefferson	1,027.36	Power	2,361.98
Caribou	357.58	Kootenai	4,740.74	Shoshone	9.18
Cassia	68,893.91	Latah	200.88	Teton	11,856.18
					$ 163,735.13

ESTIMATED MARKET VALUE, PERCENTAGE AND AMOUNT OF EXEMPTION ALLOWED ELECTRIC POWER AND NATURAL GAS DISTRIBUTION COMPANIES FOR GENERATING AND DELIVERING ENERGY FOR PUMPING WATER FOR IRRIGATION OR DRAINAGE PURPOSES ON LAND IN IDAHO - 1981

	Gross Est. Market Value	Exemption Allowed *Amount	Exemption Allowed Percent	Net Est. Market Value
Idaho Power Company:	$517,448,000			
Regular Customers		75,852,000	14.66%	
U.S.B.R.		1,753,000	.34	
		77,605,000		439,843,000
Pacific Power & Light Company	58,278,000	11,000	.02	58,267,000
Utah Power & Light Company	131,263,000	30,977,000	23.60	100,286,000
Washington Water Power Co.	108,751,000	452,000	.42	108,299,000
Intermountain Gas Company	64,840,000	893,000	1.38	63,947,000
TOTAL:	$880,580,000	$109,938,000		$770,642,000

*Amount of tax which would have been paid therefrom accrued to the benefit of the individual consumer of the energy in the form of a rebate on pumping charges.

SPECIAL TAXES - RURAL ELECTRICAL ASSOCIATIONS

3½% GROSS RECEIPTS TAX CERTIFIED TO COUNTY TREASURERS, SECTION 63-3503, IDAHO CODE (1980 Tax Due on or Before July 1, 1981)

Name of Company	County	Gross Tax	Rebate to Consumer for Pumping Irrig. Water	Net Tax Allocable to Taxing Dist.
Clearwater Power Company	Benewah			14,084.90
	Clearwater			19,491.25
	Idaho			62.16
	Latah			33,042.39
	Lewis			9,902.01
	NezPerce			29,789.21
	Shoshone			1,516.10
TOTAL:		$108,543.85	$655.83	$107,888.02
East End Mutual Electric Co.	Cassia			1,922.59
	Minidoka			3,593.17
TOTAL:		$8,570.66	$3,054.90	$5,515.76
Fall River Rural Electric	Fremont			34,102.20
	Jefferson			1,605.04
	Madison			4,763.97
	Teton			18,515.09
TOTAL		$96,756.87	$37,770.57	$58,986.30
Farmers Electric Co.,Ltd.	Minidoka	$868.49	$28.52	$839.97
Idaho County Light & Power	Idaho			29,381.91
	Lewis			363.64
TOTAL		$30,016.45	$270.90	$29,745.55

Name of Company	County	Gross Tax	Irrig. Rebate	Net Tax
Inland Power & Light	Benewah			178.69
	Bonner			8,148.17
	Kootenai			298.61
TOTAL:		$8,856.08	$230.61	$8,625.47
Kootenai Rural Electric Co.	Benewah			4,488.45
	Bonner			509.14
	Kootenai			100,728.80
TOTAL:		$110,683.62	$4,957.23	$105,726.39
Lost River Electric Coop	Blaine			1,684.74
	Butte			10,159.58
	Custer			6,953.90
TOTAL:		$41,971.44	$23,173.22	$18,798.22
Lower Valley Power & Light	Bonneville			6,207.19
	Caribou			3,390.30
TOTAL:		$10,609.90	$1,012.41	$9,597.49
Missoula Electric Coop	Idaho	$1,015.07	0.00	$1,015.07
Northern Lights, Inc.	Bonner			77,104.07
	Boundary			34,156.69
	Kootenai			608.27
TOTAL:		$113,688.30	$1,819.27	$111,869.03
Prairie Power Coop, Inc.	Camas			4,797.80
	Elmore			1,978.20
TOTAL:		$11,219.60	$4,443.60	$6,776.00
Raft River Rural Electric	Blaine			41.17
	Cassia			18,456.03
	Oneida			486.44
	Power			768.02
TOTAL		$80,470.88	$60,719.22	$19,751.66
Riverside Electric Company	Minidoka	$4,588.92	$686.98	$3,901.94
Rural Electric Company	Cassia			779.33
	Minidoka			31,338.91
TOTAL:		$38,910.76	$6,792.52	$32,118.24
Salmon River Electric Coop	Blaine			441.08
	Custer			24,465.32
	Lemhi			1,837.80
TOTAL:		$33,935.68	$7,191.48	$26,744.20
South Side Electric Lines	Cassia	$15,721.93	$7,045.46	$8,676.47
Unity Light & Power	Cassia	$27,672.26	$3,882.41	$23,789.85
Vigilante Electric Coop	Clark	$61.70	0.00	$61.70
TOTAL ALL R.E.A's		$744,162.46	$163,735.13	$580,427.33

ESTIMATED MARKET VALUE RECAPITULATION

County	1980 Subsequent Assm't Roll	1981 Real & Pers. Property Assm't Roll	1981 Utility Company Market Value	Total Property Estimated Mkt. Value for Tax Purposes
Ada	$126,117,228	$ 3,785,380,579	$ 244,212,380	$ 4,155,710,187
Adams	2,837,886	84,617,851	19,035,820	106,491,557
Bannock	5,854,847	1,097,279,132	91,580,086	1,194,714,065
Bear Lake	2,558,060	135,010,893	41,654,690	179,223,643
Benewah	5,271,049	186,932,973	11,487,392	203,691,414
Bingham	6,893,110	620,288,262	55,779,025	682,960,397
Blaine	17,025,319	665,017,044	35,402,003	717,444,366
Boise	1,440,725	121,258,745	7,496,119	130,195,589
Bonner	14,082,878	725,520,365	79,383,609	818,986,852
Bonneville	46,282,674	1,183,109,850	50,888,007	1,280,280,531
Boundary	2,671,507	142,751,999	29,100,294	174,523,800
Butte	378,481	64,259,260	9,963,182	74,600,923
Camas	729,148	34,934,490	3,032,800	38,696,438
Canyon	12,409,068	1,392,277,742	88,751,509	1,493,438,319
Caribou	14,543,158	262,501,292	42,591,227	319,635,677
Cassia	7,310,299	535,585,211	29,067,772	571,963,282
Clark	196,335	31,247,646	7,617,147	39,061,128
Clearwater	5,874,948	169,876,001	15,190,141	190,941,090
Custer	2,804,153	97,726,729	2,800,327	103,331,209
Elmore	6,238,892	269,277,008	88,744,140	364,260,040
Franklin	107,261	168,328,863	21,790,651	190,226,775
Fremont	1,755,696	203,118,432	15,557,638	220,431,766
Gem	1,722,070	212,442,512	15,058,117	229,222,699
Gooding	2,311,039	185,672,435	43,600,447	231,583,921
Idaho	2,346,585	334,663,218	16,617,379	353,627,182
Jefferson	674,220	281,695,018	25,157,852	307,527,090
Jerome	2,541,658	323,464,975	45,299,598	371,306,231
Kootenai	190,246,726	1,339,881,090	112,984,734	1,643,112,550
Latah	18,950,132	518,210,020	35,727,652	572,887,804
Lemhi	1,134,035	139,346,096	7,502,538	147,982,669
Lewis	302,772	129,662,641	6,716,125	136,681,538
Lincoln	667,193	74,016,712	28,999,518	103,683,423
Madison	2,232,525	358,804,564	17,287,624	378,324,713
Minidoka	3,524,350	359,107,734	24,599,356	387,231,440
Nez Perce	11,968,056	920,728,878	47,418,959	980,115,893
Oneida	134,625	91,652,968	6,938,938	98,726,531
Owyhee	1,406,744	296,476,634	27,506,474	325,389,852
Payette	720,828	240,180,119	23,003,680	263,904,627
Power	8,088,139	291,163,796	94,294,491	393,546,426
Shoshone	84,977,799	1,309,088,664	30,429,823	1,424,496,286
Teton	1,036,208	92,326,180	2,917,222	96,279,610
Twin Falls	13,531,948	932,207,184	73,437,844	1,019,176,976
Valley	4,894,329	283,205,864	12,596,818	300,697,011
Washington	1,858,293	192,578,666	95,702,505	290,139,464
TOTAL:	$638,652,996	$20,882,876,335	$1,784,923,653	$23,306,452,984

The "1971 Water Pollution Control Refunding Bond Sinking Fund" is apportioned to counties on the basis of the above estimated market value of all property.

1973 WATER POLLUTION CONTROL REFUNDING BOND SINKING FUND TAXES

(Based upon the 1981 Real and Personal Property Assessment Rolls, Operating Property, and the 1980 Subsequent Personal Property Assessment Rolls)

Ada	16,281.36	Cassia	2,303.61	Lewis	557.69
Adams	363.95	Clark	134.40	Lincoln	318.35
Bannock	4,719.52	Clearwater	730.66	Madison	1,543.26
Bear Lake	580.70	Custer	420.33	Minidoka	1,544.56
Benewah	804.02	Elmore	1,153.19	NezPerce	3,960.16
Bingham	2,667.93	Franklin	724.00	Oneida	394.21
Blaine	2,860.31	Fremont	900.31	Owyhee	1,275.18
Boise	521.55	Gem	913.74	Payette	1,033.04
Bonner	3,120.55	Gooding	798.60	Power	1,252.33
Bonneville	5,172.56	Idaho	1,439.42	Shoshone	5,630.54
Boundary	613.99	Jefferson	1,211.60	Teton	397.11
Butte	276.39	Jerome	1,461.08	Twin Falls	4,009.53
Camas	150.26	Kootenai	5,762.98	Valley	1,218.10
Canyon	5,988.36	Latah	2,228.88	Washington	828.30
Caribou	1,129.05	Lemhi	599.34	TOTAL:	$90,000.00

SPECIAL STATE TAX CHARGES MADE BY STATE TAX COMMISSION

	Water Poll. Control Bond Sinking Fund		Private R.R. Car Companies (Ass'd.Val. under $100,000 Section 63-804, I.C.)	
Year	(Tax Collected by Counties	(State Levy/Dollar Ass'd Valuation)	(Tax Amount	(Aver. Levy)
1972	$150,000	.0001358	$67,258.27	.0849003
1973	200,000	.0001639	85,120.73	.0813296
1974	139,000	.0001018	72,546.81	.0785445
1975	136,000	.0000889	77,985.39	.0813048
1976	137,200	.0000815	72,043.28	.0809841
1977	70,000	.0000328	81,395.58	.0849264
1978	139,000	.0000582	65,143.90	.0768655
1979	140,000	.0000501	78,160.74	.0602708
1980	140,000	.0000067*	** 86,169.02	.0089770
1981	90,000	.0000043*	** 107,436.19	.0079751

RATIO OF ASSESSMENT OPERATING PROPERTY (UTILITIES) STATE OF IDAHO

Section 63-2217, Idaho Code, states, "...The state tax commission shall proceed through reassessment and reappraisal of operating property and adjustment of assessments by equal annual steps to insure that such property is assessed on an equal basis with other property by January 1, 1982..." To accomplish this requirement, the following ratios of assessment to estimated market values for assessment and taxation purposes were established and used. However, H.B. 166, 1979 Session of the Legislature, repealed Section 63-101B, I.C., which provided for a definition of assessed value and requires 1978 full market value, plus a rate not to exceed 2% for any given year, to be put on the tax rolls commencing in 1981.

Year	Ratio	Year	Ratio	Year	Ratio	Year	Ratio
1967	31.75%	1971	27.71%	1975	24.90%	1979	22.10%
1968	30.44%	1972	27.00%	1976	24.20%	1980	~~21.40%~~ Mkt.Val. 1978 Level
1969	29.13%	1973	26.30%	1977	23.50%	1981	~~20.70%~~ Mkt.Val. 1978 Level + Increase
1970	28.42%	1974	25.60%	1978	22.80%	1982	~~20.00%~~ Mkt.Val. 1978 Level + Increase

*Per Dollar of Market Value

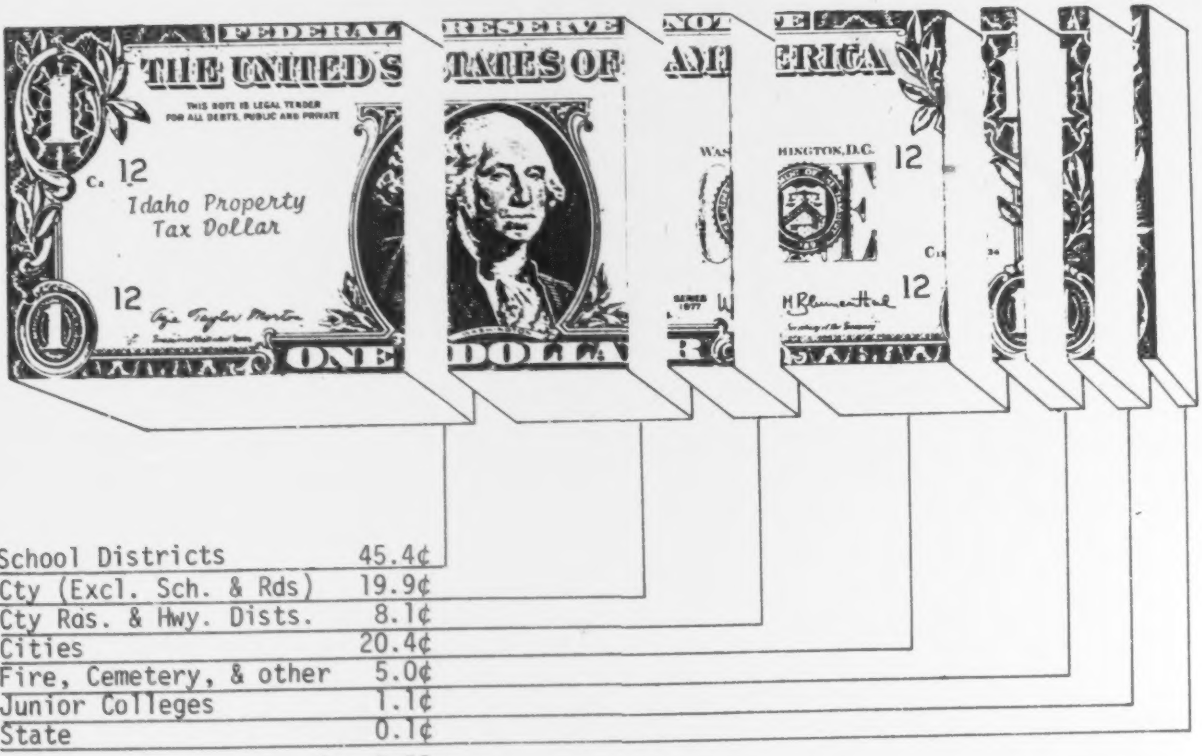
**Market Value under $500,000

ANALYSIS OF PROPERTY TAX LEVIED 1976 - 1980

	1976	1977	1978	1979	1980*
Schools	84,233,670	103,426,652	105,301,554	88,400,964	104,131,986
Cty.(Excl.Sch.& Rds.)	34,593,577	41,426,469	44,996,190	44,742,315	45,503,337
Cty.Rds. & Hwy. Dists.	13,386,734	16,660,724	18,289,026	17,927,637	18,602,379
Cities	33,677,250	39,094,757	43,895,248	44,672,076	46,782,842
Fire, Cem., Other	7,092,512	8,628,188	10,673,914	11,178,106	11,423,781
Junior Colleges	1,602,601	1,892,759	2,155,495	2,178,475	2,588,723
State	106,310	170,092	123,132	121,591	130,298
Total:	174,692,654	211,299,641	225,434,559	209,221,164	229,163,346

*preliminary figures

PER DOLLAR DISTRIBUTION OF
IDAHO PROPERTY TAX LEVIED CALENDAR YEAR 1980


FEDERAL RESERVE NOTE
THE UNITED STATES OF AMERICA
THIS NOTE IS LEGAL TENDER FOR ALL DEBTS, PUBLIC AND PRIVATE
c. 12
Idaho Property Tax Dollar
12
WASHINGTON, D.C.
12
12
ONE DOLLAR

School Districts	45.4¢
Cty (Excl. Sch. & Rds)	19.9¢
Cty Rds. & Hwy. Dists.	8.1¢
Cities	20.4¢
Fire, Cemetery, & other	5.0¢
Junior Colleges	1.1¢
State	0.1¢
Total	One Dollar

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES FOR ALL IDAHO TAXING UNITS USING ASSESSED VALUE

Year	Total Tax Charges by County Auditors	Tax Charge Percent of Diff. from Prior Year	Ave.Tax Rate Per $1.00 Assd. Value Col.2÷ Col.5	Total Assd. Value All Property Calendar Year	Difference in Assessed Valuation Prior Year	
					Amount	Percent
1929	22,211,293		.0456	486,604,395		
1930	21,921,359	- 1.3	.0454	482,816,645	- 3,787,750	- .8
1931				428,018,004	- 54,798,641	-11.3
1932	18,398,283		.0453	406,255,607	- 21,762,397	- 5.1
1933	17,368,797	- 5.6	.0457	379,804,420	- 26,451,187	- 6.5
1934	16,547,153	- 4.7	.0444	372,635,966	- 7,168,454	- 1.9
1935	15,694,979	- 5.1	.0419	374,253,150	+ 1,617,184	+ 4.3
1936	14,794,908	- 5.7	.0391	374,403,435	+ 150,285	+ .04
1937	16,494,405	+11.5	.0433	381,106,978	+ 6,703,543	+ 1.8
1938	15,508,732	- 6.0	.0398	389,458,073	+ 8,351,095	+ 2.2
1939	17,335,054	+11.8	.0450	385,353,640	- 4,104,433	- 1.1
1940	16,989,654	- 2.0	.0439	387,239,523	+ 1,885,883	+ .5
1941	17,028,880	+ .2	.0433	393,504,073	+ 6,264,550	+ 1.6
1942	15,309,209	-10.1	.0382	400,236,991	+ 6,732,918	+ 1.7
1943	16,336,585	+ 6.7	.0400	408,549,711	+ 8,312,720	+ 2.1
1944	16,302,388	- .2	.0396	411,388,470	+ 2,838,759	+ .7
1945	19,728,549	+21.0	.0468	421,138,079	+ 9,749,609	+ 2.4
1946	21,406,387	+ 8.5	.0503	425,681,653	+ 4,543,574	+ 1.1
1947	26,395,875	+23.3	.0580	454,858,811	+ 29,177,158	+ 6.9
1948	28,948,300	+ 9.7	.0596	485,802,941	+ 30,944,130	+ 6.8
1949	32,064,047	+10.8	.0633	506,551,093	+ 20,748,152	+ 4.3
1950	33,652,113	+ 5.0	.0653	515,345,415	+ 8,794,322	+ 1.7
1951	38,620,611	+14.8	.0698	553,463,903	+ 38,118,488	+ 7.4
1952	40,318,978	+ 4.4	.0707	570,508,406	+ 17,044,503	+ 3.1
1953	41,899,696	+ 3.9	.0722	580,716,385	+ 10,207,979	+ 1.8
1954	43,552,400	+ 3.9	.0749	581,445,737	+ 729,352	+ .1
1955	45,740,220	+ 5.0	.0775	590,406,790	+ 8,961,053	+ 1.5
1956	48,366,890	+ 5.7	.0803	602,570,530	+ 12,163,740	+ 2.1
1957	51,421,678	+ 6.3	.0828	620,804,927	+ 18,234,397	+ 2.94
1958	54,318,801	+ 5.6	.0857	634,014,378	+ 13,209,451	+ 2.13
1959	59,357,403	+ 9.3	.0896	662,171,232	+ 28,156,854	+ 4.14
1960	62,294,027	+ 4.9	.0912	683,268,147	+ 21,096,915	+ 3.19
1961	65,648,607	+ 5.4	.0938	699,549,023	+ 16,280,876	+ 2.38
1962	68,457,872	+ 4.3	.0948	721,949,599	+ 22,400,576	+ 3.20
1963	74,916,086	+ 9.4	.1006	744,833,452	+ 22,883,853	+ 3.17
1964	78,237,815	+ 4.4	.1029	760,258,351	+ 15,424,899	+ 2.07
1965	76,377,319	- 2.4	.0979	780,078,699	+ 19,820,348	+ 2.61
1966	80,891,161	+ 5.9	.0905	893,396,957	+113,318,258	+14.52
1967	88,042,878	+ 8.8	.0950	926,791,637	+ 33,394,680	+ 3.70
1968	90,201,627	+ 2.5	.0972	928,352,631	+ 1,560,994	+ 0.17
1969	92,129,241	+ 2.1	.0959	960,478,807	+ 32,126,176	+ 3.46
1970	102,548,693	+11.1	.1029	996,348,583	+ 35,869,776	+ 3.73
1971	108,701,755	+ 6.0	.1052	1,033,049,292	+ 36,700,709	+ 3.68
1972	115,529,093	+ 6.3	.1042	1,109,122,341	+ 76,073,049	+ 7.36
1973	122,456,880	+ 5.9	.1001	1,223,136,272	+114,013,931	+10.28
1974	133,857,832	+ 9.3	.0977	1,370,408,455	+147,272,183	+12.04
1975	155,548,626	+16.2	.1012	1,536,677,386	+166,268,931	+12.13
1976	174,337,021	+12.1	.1036	1,681,619,249	+144,941,863	+ 9.43
1977	211,299,641	+21.2	.1003	2,107,130,816	+425,511,567	+25.30
1978	225,434,559	+ 6.7	.0950	2,378,786,336	+271,655,520	+12.89
1979	209,107,975	- 7.2	.0735	2,844,919,239	+466,132,903	+19.60

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES FOR ALL IDAHO TAXING UNITS USING MARKET VALUE

Year	Total Tax Charges by County Auditors	Tax Charge Percent of Diff. from Prior Year	Ave. Tax Rate Per $1.00 Market Value Col 2 - Col 5	Estimated Total Market Value Calendar Year	Difference in Estimated Market Value From Prior Year	
					Amount	Percent
1970*	102,548,693	+ 11.1	.014977	6,847,270,111		
1971**	108,701,755	+ 6.0	.015172	7,164,481,892	+ 317,211,781	+ 4.63
1972	115,529,093	+ 6.3	.015247	7,577,184,233	+ 412,702,341	+ 5.76
1973	122,456,880	+ 5.9	.015190	8,061,646,734	+ 484,462,501	+ 6.39
1974	133,857,832	+ 9.3	.014674	9,122,094,972	+ 1,060,448,238	+ 13.15
1975	155,548,626	+ 16.2	.015657	9,934,655,168	+ 812,560,196	+ 8.91
1976	174,337,021	+ 12.1	.015570	11,197,319,070	+ 1,262,663,902	+ 12.71
1977	211,299,641	+ 21.2	.016030	13,181,424,674	+ 1,984,105,604	+ 17.72
1978	225,434,559	+ 6.7	.014652	15,386,295,613	+ 2,204,870,939	+ 16.73
1979	209,107,975	- 7.2	.011202	18,666,775,058	+ 3,280,479,445	+ 21.32
1980	229,163,346	+ 9.6	.010785	21,247,760,927	+ 2,580,985,869	+ 13.83

* Water Pollution Control Bond Sinking Fund (included for first time)

** Eliminated due to business inventory exemptions: Livestock Disease Control and T.B. Indemnity (tax imposed on assessed value of horses, cattle, mules, hogs)
Sheep Commission Fund
Brand Inspection Fund (tax imposed on assessed value of cattle, horses, mules)
Honey Advertising Fund (05¢ per colony of bees), Bee Inspection Fund (03¢ per colony of bees)
Does not include 3 1/2% Gross Receipts Tax on Rural Electrical Associations

SUMMARY OF 1981 CLAIMS FOR TAX REDUCTION (CIRCUIT BREAKER)

Sections 63-117 through 63-125, Idaho Code

	NUMBER OF CLAIMS			AMOUNT OF TAX REDUCTION
County	Submitted	Disapproved	Approved by Tax Commission	Approved by Tax Commission
Ada	2,189	31	2,158	479,103.98
Adams	92	1	91	11,021.32
Bannock	997	21	976	194,387.79
Bear Lake	167	6	161	28,878.10
Benewah	207	8	199	33,482.25
Bingham	523	5	518	96,301.42
Blaine	104	0	104	16,533.66
Boise	48	1	47	5,519.35
Bonner	572	7	565	70,900.18
Bonneville	816	23	793	171,035.83
Boundary	228	7	221	35,238.35
Butte	71	2	69	8,152.86
Camas	11	0	11	746.40
Canyon	1,712	26	1,686	308,195.44
Caribou	103	3	100	14,783.92
Cassia	338	4	334	41,841.80
Clark	17	1	16	1,817.38
Clearwater	236	4	232	26,931.78
Custer	94	1	93	11,865.60
Elmore	242	4	238	36,142.19
Franklin	254	8	246	39,555.12
Fremont	231	8	223	36,580.19
Gem	416	7	409	50,980.06
Gooding	389	8	381	55,202.05
Idaho	293	4	289	32,271.04
Jefferson	342	7	335	47,848.64
Jerome	373	12	361	57,724.27
Kootenai	1,457	24	1,433	284,471.76
Latah	374	1	373	69,308.30
Lemhi	107	3	104	13,629.44
Lewis	99	3	96	11,866.28
Lincoln	121	2	119	14,650.81
Madison	239	4	235	44,582.04
Minidoka	324	10	314	47,051.59
NezPerce	677	13	664	150,877.32
Oneida	100	2	98	17,745.45
Owyhee	184	5	179	21,396.12
Payette	496	12	484	96,383.03
Power	90	7	83	15,006.22
Shoshone	449	9	440	58,892.64
Teton	73	2	71	6,309.81
Twin Falls	1,198	32	1,166	166,195.26
Valley	93	1	92	13,338.24
Washington	359	5	354	59,717.86
TOTAL:	17,505	344	17,161	$3,004,463.14

Appropriation by 1981 Session of the Idaho Legislature of $3,170,000 will permit the State to make 100% reimbursement to counties.

AMOUNT OF MONEY PAID FROM SALES TAX FUND TO COUNTY TREASURERS AS REIMBURSEMENT FOR EXEMPTION OF BUSINESS INVENTORY

	20% of Sales Tax Collected						10% of Sales Tax Col.
County (1)	7/1 1/74 thru 6/30/75 (2)	7/1 1/75 thru 6/30/76 (3)	7/ 1/76 thru 6/30/77 (4)	7/ 1/77 thru 6/30/78 (5)	7/ 1/78 thru 6/30/79 (6)	7/ 1/79 thru 6/30/80 (7)	7/1/80 thru 6/30/81 (8)
Ada	2,295,824.18	2,578,507.88	3,011,580.33	3,449,451.62	3,768.838.09	3,976,571.63	2,103,182.89
Adams	144,427.23	162,210,49	189,454.50	217,000.40	237,092.58	250,160.81	132,308.43
Bannock	963,427.64	1,082,053.99	1,263,790.02	1,447,539.86	1,581,568.31	1,668,742.32	882,586.97
Bear Lake	147,271.53	165,405.01	193,185.55	221,273.93	241,761.79	255,087.40	134,914.07
Benewah	111,559.77	125,296,07	146,340.12	167,617.38	183,137.14	193,231.43	102,198.85
Bingham	578,024.98	649,196.91	758,232.56	868,476.43	948,889.09	1,001,190.65	529,523.24
Blaine	156,594.52	175,875.92	205,415.11	235,281.62	257,066.45	271,235.63	143,454.76
Boise	78,218.25	87,849.22	102,603.91	117,522.09	128,403.53	135,480.97	71,655.01
Bonner	258,515.27	290,346.13	339,111.12	388,416.47	424,380.15	447,771.43	236,823.41
Bonneville	1,004,353.95	1,128,019.55	1,317,475.71	1,509,031.22	1,648,753.19	1,739,630.34	920,079.18
Boundary	128,151.53	143,930.75	168,104.59	192,546.31	210,374.27	221,969.82	117,398.40
Butte	73,161.72	82,170.09	95,970.94	109,924.72	120,102.70	126,722.60	67,022.76
Camas	49,617.23	55,726.58	65,086.11	74,549.37	81,451.93	85,941.49	45,453.88
Canyon	1,268,557.82	1,424,754.71	1,664,048.92	1,905,994.75	2,082,471.76	2,197,254.94	1,162,113.85
Caribou	224,067.65	251,656.97	293,923.94	336,659.26	367,830.71	388,105.07	205,266.24
Cassia	440,866.52	495,150.18	578,312.96	662,397.28	723,728.98	763,619.99	403,873.66
Clark	82,800.74	92,995.95	108,615.05	124,407.23	135,926.15	143,418.23	75,852.98
Clearwater	399,624.15	448,829.68	524,212.72	600,431.09	656,025.29	692,184.57	366,091.92
Custer	177,768.76	199,657,33	233,190.71	267,095,67	291,826.21	307,911.28	162,852.27
Elmore	225,489.79	253,254.24	295,789.46	338,796.02	370,165.31	390,568.37	206,569.06
Franklin	172,870.24	194,155.66	226,765.00	259,735.70	283,784.76	299,426.62	158,364.79
Fremont	175,872.55	197,527.66	230,703.34	264,246.65	288,713.39	304,626.91	161,115.19
Gem	231,020.37	259,465.80	303,044.29	347,105.67	379,244.35	400,147.83	211,635.59
Gooding	235,918.89	264,967.47	309,469.99	354,465.64	387,285.79	408,632.48	216,123.06
Idaho	402,468.45	452,024.20	527,943.77	604,704.60	660,694.51	697,111.15	368,697.56
Jefferson	204,631.58	229,827.77	268,428.43	307,456.80	335,924.37	354,440.11	187,461.07
Jerome	233,864.67	262,660.30	306,775,34	351,379.20	383,913.61	405,074.40	214,241.22
Kootenai	578,341.01	649,551.85	758,647.11	868,951.26	949,407.90	1,001,738.05	529,812.75
Latah	303,392.00	340,748.52	397,978.82	455,843.29	498.050.05	525,501.93	277,934.56
Lemhi	266,890.15	299,752.21	350,096.99	400,999.63	438,128.40	462,277.48	244,495.55
Lewis	90,701.56	101,869.60	118,979.08	136,278.15	148,896.21	157,103.18	83,090.86
Lincoln	133,366.06	149,787.37	174,944.85	200,381.11	218,934.50	231,001.90	122,175.40
Madison	151,379.97	170,019.31	198,574,84	227,446.80	248,506.23	262,203.57	138,677.75
Minidoka	320,141.78	359,560.68	419,950.57	481,009.64	525,546.55	554,514.01	293,278.86
Nez Perce	805,568.98	904,758.29	1,056.716.67	1,210,358.90	1,322,426.64	1,395,317.10	737,974.14
Oneida	108,557.45	121,924.09	142,401.80	163,106.43	178,208.53	188,031.16	99,448.45
Owyhee	273,684.88	307,383.54	359,010.05	411,208.63	449,282.64	474,046.53	250,720.14
Payette	196,572.74	220,776.64	257,857.10	295,348.46	322,694,93	340,481.45	180,078.44
Power	202,103.32	226,988.21	265,111,93	303,658.10	331,773.97	350,060.92	185,144.95
Shoshone	366,124.62	411,205.37	480,269.23	550,098.39	601,032.27	634,160.40	335,403.32
Teton	82,642.72	92,818.47	108,407.78	124,169.81	135,666.76	143,144.53	75,708.21
Twin Falls	1,091,105.09	1,225,452.33	1,431,272.78	1,639,373.90	1,791,164.36	1,889,891.05	999,551.10
Valley	129,415.65	145,350.53	169,762.84	194,445.66	212,449.48	224,159.41	118,556.46
Washington	236,708.96	265,854.83	310,506.39	355,652.74	388,582.80	410,000.98	216,846.85
TOTALS	15,801,666.92	17,747,318.35	20,728,063.32	23,741,837.88	25,940,106.63	27,369,892.12	14,475,758.10

APPORTIONMENT OF 20% OF SALES TAX COLLECTIONS TO COUNTIES AUTHORIZED BY SECTION 63-3638(G) I.C. FOR EXEMPTION OF "BUSINESS INVENTORIES" STATE OF IDAHO

County	Average Assessed Value Business Inventory-Base Years 1965, 1966, 1967		Average Tax Charge Business Inventory-Base Years 1965, 1966, 1967		*Gross Sales Tax Paid by Taxpayers by County Year end 6/30/81		**Amount of Sales Tax Apportioned to Counties Year end 6/30/81
	Amount	Percent	Amount	Percent	Amount	Percent	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ada	$ 7,440,186	11.056%	$ 910,184.30	14.529%	$ 31,327,745.82	29.95%	$ 2,103,182.89
Adams	774,754	1.151	57,247.31	.914	126,098.88	.12	132,308.43
Bannock	2,864,993	4.257	381,991.58	6.097	7,023,718.14	6.72	882,586.97
Bear Lake	703,200	1.045	58,376.76	.932	523,568.01	.50	134,914.07
Benewah	450,127	.669	44,218.07	.706	612,263.43	.59	102,198.85
Bingham	2,566,646	3.814	229,144.63	3.658	2,074,280.27	1.98	529,523.24
Blaine	849,750	1.263	62,078.78	.991	3,088,028.50	2.95	143,454.76
Boise	620,766	.922	30,981.40	.495	132,767,43	.13	71,655.01
Bonner	1,152,077	1.712	102,522.55	1.636	2,858,309.88	2.73	236,823.41
Bonneville	3,815,502	5.669	398,180.11	6.356	7,444,262.34	7.12	920,079.18
Boundary	592,994	.881	50,814.03	.811	554,235.46	.53	117,398.40
Butte	392,695	.583	29,012.18	.463	238,786.38	.23	67,022.76
Camas	349,419	.519	19,649.16	.314	55,739.19	.05	45,453.88
Canyon	5,241,036	7.788	502,985.32	8.028	6,554,215.20	6.27	1,162,113.85
Caribou	1,169,326	1.737	88,842.44	1.418	743,531.91	.71	205,266.24
Cassia	2,089,548	3.105	174,806.47	2.790	2,637,422.93	2.52	403,873.66
Clark	497,719	.740	32,821.81	.524	52,330.85	.05	75,852.98
Clearwater	1,980,595	2.943	158,427.72	2.529	787,857.08	.75	366,091.92
Custer	1,077,687	1.601	70,508.57	1.125	413,969.97	.40	162,852.27
Elmore	1,099,534	1.634	89,399.59	1.427	1,186,479.21	1.13	206,569.06
Franklin	645,696	.959	68,563.41	1.094	645,528.99	.62	158,364.79
Fremont	800,542	1.189	69,747.84	1.113	609,768.07	.58	161,115.19
Gem	1,174.439	1.745	91,598.79	1.462	613,766.45	.59	211,635.59
Gooding	1,140,387	1.694	93,542.87	1.493	736,206.50	.70	216,123.06
Idaho	2,000,784	2.973	159,546.80	2.547	1,189,540.77	1.14	368,697.56
Jefferson	1,179,716	1.753	81,112.00	1.295	701,675.56	.67	187,461.07
Jerome	1,099,154	1.633	92,710.41	1.480	736,708.07	.70	214,241.22
Kootenai	1,862,971	2.768	229,265.04	3.660	6,812,275.14	6.51	529,812.75
Latah	1,274.296	1.893	120,262.93	1.920	2,426,267.20	2.32	277,934.56
Lemhi	1,362,579	2.025	105,809.54	1.689	894,910.41	.86	244,495.55
Lewis	604,790	.899	35,971.79	.574	392,917.29	.38	83,090.86
Lincoln	605,645	.900	52,886.44	.844	181,681.25	.17	122,175.40
Madison	622,483	.925	59,994.72	.958	1,479,872.84	1.41	138,677.75
Minidoka	1,529,404	2.272	126,905.44	2.026	1,274,003.86	1.22	293,278.86
Nez Perce	2,556,476	3.799	319,389.51	5.098	5,526,753.12	5.28	737,974.14
Oneida	517,267	.769	43,024.38	.687	256,275.13	.25	99,448.45
Owyhee	1,615,667	2.401	108,512.07	1.732	544,834.80	.52	250,720.14
Payette	941,773	1.399	77,965.32	1.244	675,011.91	.65	180,078.44
Power	1,121,718	1.667	80,106.77	1.279	355,764.88	.34	185,144.95
Shoshone	1,654,584	2.458	145,155.90	2.317	2,300,986,99	2.20	335,403.32
Teton	383,911	.570	32,741.10	.523	253,345.10	.24	75,708.21
Twin Falls	4,511,991	6.704	432,606.17	6.905	6,239,185.30	5.97	999,551.10
Valley	778,562	1.157	51,292.51	.819	791,154.96	.76	118,556.46
Washington	1,587,960	2.359	93,825.44	1.498	517,328.71	.49	216,846.85
TOTAL	$67,301,349	100.00%	$6,264,729.97	100.00%	$104,591,374.18	100.00%	$14,475,758.10

*Does not include multi-county associations $23,911,523.84 and payments by other states $16,489,085.25

**Gross sales tax collected less refunds x percent column = amount apportioned to counties.

STATE TAX COMMISSION ANNUAL REVIEW

OF COUNTY TAX CERTIFICATES

The State Tax Commission is required to make an annual review of tax levies for cities, school districts, highway and other taxing districts which have authority by law to levy taxes. This review, in accordance with Section 63-917, Idaho Code, is to ascertain excessive or unauthorized levies on certifications furnished to the Commission.

PROPERTY TAXING DISTRICTS

Values determined for state assessed properties are apportioned for local taxation to the taxing districts in which the property is located according to applicable statutes. The many taxing districts, viz: city, road, schools, etc., were shown on "Tax Code Area" maps. All property located within a tax code area is subject to the combined levy of all taxing districts common to that area. To accommodate the various taxing districts into common areas, it necessitated 2,353 tax code areas for 1981.

Taxing Districts or Authority	1977	1978	1979	1980	1981
Counties	44	44	44	44	44
Ambulance	2	5	5	6	6
Auditorium	1	1	1	1	1
Cemetery	171	171	171	172	173
Cities	199	199	199	199	199
Boise State University (unpaid bond obligation only)	1	1	1	1	1
Fair District	1	1	1	1	1
Fire Districts (Rural)	86	92	94	99	103
Flood Control District	11	11	11	11	11
Highway and Road (includes County Road & Bridge)	67	66	66	65	66
Hospital	10	10	12	13	13
Junior College	2	2	2	2	2
Library	41	42	44	45	45
Mosquito Abatement	5	5	5	6	6
Pest Extermination	3	3	3	2	2
Port District	1	1	1	1	1
Recreation	12	13	14	14	14
Rodent and Gopher Extermination	5	5	3	4	4
School Districts	115	115	115	115	115
Sewer Districts	22	23	23	24	26
Sewer and Water	25	27	28	29	30
Water	11	11	11	13	16
Watershed Improvement	9	10	10	10	10
Regional Airport	1	1	1	1	1
Weather Modification	1	1	1	1	1
TOTAL:	846	860	866	880	891

Drainage, Irrigation and Television Translator Districts not listed.

AD VALOREM TAX LEVIES BY GOVERNMENTAL UNITS

Taxing Authority	Idaho Code Reference	Max. Allow. Levy Per 1.00
State Ad Valorem	Constitution Art. 7, Section 9	Statutorily Prohibited
County Levies		
Airport	21-404	2.0 ÷ 5 = .00040
Ambulance Service	31-3901	1.0 " .00020
Appraisal Program	63-221	2.0 " .00040
Armory Construction	46-722	1.0 " .00020
Bond Redemption	63-912	No Limit
Bridge	40-2709	1.2 " .00024
Joint County Bridges	40-807	1.2 " .00024
Building Fund (3)	31-1008	3.0 " .00060
Charities & Indigent	31-3503	5.0 " .00100
Current Expense Fund (1)	63-903 (.26% of M.V. See HB764-80)	13.0 " .00260
District Court Fund	31-867	2.0 " .00040
Fair - District	22-307	.25 " .00005
Fair, Exhibits (2)	31-823,22-206	1.0 " .00020
Fairground Bldgs.	31-822	.5 " .00010
Fish Hatchery	36-1702	.25 " .00005
Health Preventive	31-862	2.0 " .00040
Historical Societies & Museum	31-864 (Max. $20,000)	.6 " .00012
Hospital - Operation	31-3613	3.0 " .00060
Hospital Sinking Fund	31-3503	3.0 " .00060
Joint County	31-3512	(Same limits as County)
Highway-State-County Coop.	40-2709	3.0 ÷ 5 = .00060
Improvement District - Local	50-1717	No Limit
Jr. College Tuition, Nonres.	33-2110	$250.00 Max. per annum
Jr. College Tuition, Nonres.	33-2110A	3.0 " .00060
Noxious Weeds	22-2448	3.0 " .00060
Parks & Recreation	63-909	.5 " .00010
Pest Fund	25-2619	1.0 " .00020
Road	40-2709	10.0 " .00200
Seeding Burned Areas	38-509	1.0 " .00020
Solid Waste Disposal	31-4404	2.0 " .00040
Veterans' Memorial	65-103	.5 " .00010
Veterans' Memorial Construct.	65.104	.25 " .00005
Warrant Redemption	63-911	10.0 " .00200
City Levies		
Airport	21-404	2.0 " .00040
Airport	50-321 (City Only)	3.0 " .00060
Armory Construction	46-722	1.0 " .00020
Bonds & Interest	50-1019(2.00% of M.V.See HB764-80)	No Limit
General Obligation Bonds	50-1026A	No Limit
Capital Improvement Fund	50-236 (.04% of M.V. See HB764-80)	2.0 " .00040
Cemetery	50-320	2.0 " .00040
Firemen's Retirement Fund	72-1412(Part of City General Fund)	
General Fund	50-235	45.0 " .00900
Judgements and Casualties	50-1006(Exempt of 1% See HB624-80)	No Limit
Library	33-2602	5.0 " .00100
Lighting, Sprinkling, Oiling	50-312	No Limit

AD VALOREM TAX LEVIES BY GOVERNMENTAL UNITS

Taxing Authority	Idaho Code Reference	Max Allow. Levy Per $1.00
City Levies (continued)		
Local Improvement Districts	50-1717	No Limit
Local Improvement Guarantee Fund	50-1762	1.0 ÷ 5 = .000200
Police Retirement	50-1512	4.0 " .000800
Recreation	50-303	3.0 " .000600
Warrant Redemption (8)	50-1004	10.0 " .002000
Waterworks, Sewage Systems, Bonds	40-1020	No Limit
School Districts*		
Special Levy (tuition) (13)	33-1408(HB303-81)	No Limit
Bond	33-1103(5% of MV See HB764-80)	No Limit
Cooperative Service Agency	33-317	5.0 " .001000
Maintenance & Operation (4)	33-802(.4% of MV See HB389-81)	20.0 " .004000
Migrant Workers (Majority Elec.)	33-803	5.0 " .001000
Plant Facilities Fund (6)	33-804(.4% of MV See HB389-81)	20.0 " .004000
School Library	33-2601	3.0 " .000600
School Emergency Fund	33-804, 63-907	3.0 " .000600
Educational Support Program	(33-1002)(State Adjusted MV of prior year) (33-802) Fiscal Year 1982 only)	.002500
Ambulance Districts (11)	31-3908(.04% of MV See HB764-80)	2.0 " .000400
1st Year Special	31-3908(.10% of MV See HB764-80)	5.0 " .001000
Auditorium Districts	67-4913	2.0 " .000400
Cemetery Districts		
Maintenance & Operation	27-121	2.0 " .000400
Acquisition of Burial Grounds(9)	27-121	3.0 " .000600
Drainage Districts (10)	42-2961	---
Bond	42-2952	No Limit
Extermination Districts	25-2621	1.0 " .000200
Fire Districts (5)	31-1420	12.0 " .002400
Flood Control Districts	42-3115	3.0 " .000600
Bond	42-3222	No Limit
Forest Protective Districts	38-111	30¢/Acre
	38-111 (25 acres or fewer min.chg)	$7.50
Good Roads Districts		
Maintenance and Operation	40-1506	1.0 " .000200
Special Tax	40-606	.25 " .000050
Special Sinking Fund	40-1506(Not less than 5% of Bonded indebtedness)	
Joint County Bridges	40-807	.12 " .000024
Herd Districts	25-2401	---
Highway Districts		
Road & Bridge (Maint.&Const.)(12)	40-2709	10.0 " .002000
Bridge Maint. & Const.,Matching (12) Sec.Hwy.Const.,Main.Imp. & Emerg.	40-2709	4.2 " .000840
Bonds	40-1654(2% of MV See HB764-80)	No Limit

AD VALOREM TAX LEVIES BY GOVERNMENTAL UNITS

Taxing Authority	Idaho Code Reference	Max Allow. Levy per $1.00
Hospital Districts		
General	39-1333	3.0 ÷ 5 = .000600
Bond	39-1339(2% of MV See HB764-80)	No Limit
Reserve Fund	39-1334	1.0 " .000200
Solvency Funds	39-1333 Approv. 2/3 qualified electors on prior yr expenses	No Limit
Irrigation Districts	43-701	No Limit
Bond	43-401	No Limit
Rodent Extermination	43-315	10¢/Acre
Junior College Districts		
General	33-2111(Exempt of 1% See HB668-80)	8.0 ÷ 5 = .001600
Gym	33-2112	.5 " .000100
Bond	33-2113(1% of MV See HB764-80)	No Limit
Plant Facilities Fund (3)	33-2113	20.0 " .004000
Upper Division	33-2107A	1.0 " .000200
Tuition	33-2110A	2/3 of Tuition
Lateral Ditch Water Users Associations	42-1304	No Limit
Library Districts	33-2714	3.0 ÷ 5 = .000600
Bonding	33-2722, 33-2723(.4% of MV See HB764-80)	No Limit
Mosquito Abatement Districts	39-2805	5.0 " .001000
Port Districts	70-1702	5.0 " .001000
Bond	70-1716(1% of MV See HB764-80)	No Limit
Revenue Bonds	70-2106(40 year)	No Limit
Industrial Development District	70-1907	No Limit
Recreation Districts	31-4318	3.0 " .000600
Bond	31-4323(2% of MV See HB764-80)	No Limit
Regional Airports	21-807	2.5 " .000500
Road Districts	40-606	2.5 " .000500
Scale Districts	31-1101F	1.0 " .000200
Sewer Districts (See Water Dist.)	42-3214	No Limit
Sinking Fund	42-3217	No Limit
Bond	42-3221, 42-3222	No Limit
Stumpage Districts	38-1013	No Limit
Television Translator District	31-4112	$15/yr/serv.unit(dwelling)
Tort Claims Act		
Insurance Premiums (7)	6-927(Exempt of 1% See HB624-80)	No Limit
Claims or Judgments	6-928(Exempt of 1% See HB624-80)	No Limit
Water Districts		
General	42-3214	No Limit
Sinking Fund	42-3217(Exempt of 1% See HB624-80)	No Limit
Override	42-3215(Exempt of 1% See HB624-80)	No Limit
Bond	42-3221, 42-3222	No Limit

AD VALOREM TAX LEVIES BY GOVERNMENTAL UNITS

Taxing Authority	Idaho Code Reference	Max Allow. Levy per $1.00
Watershed Improvement Districts	42-3708(Exempt of 1% See HB624-80)	13.0 ÷ 5 = .002600
Weather Modification Districts	22-4302	4.0 " .000800

*Does not include charter school districts or charter cities.

(1) In the case of counties of less than $37,500,000 market valuation, the levy may be .34%; if over $37,500,000, the levy may be .26% or $250,000, whichever is larger.
(2) The two chapters 22-206 and 31-823 provide for .03%; however, both chapters provide that in no case may the aggregate levy be more than .02%.
(3) Special election - 2/3 approval required.
(4) The district may exceed .40% or prior year levy less .14%, but must hold a levy election (majority vote required) for any additional specified amount.
(5) Fire protection districts, 2500 population .24%; .16% if less than 2500 population.
(6) Requires 2/3 majority vote, and be stated in dollar amounts after July 1, 1981.
(7) Must be used for specific purpose.
(8) Variable limit, depending on assessed value.
(9) Confined to acquisition of land but is in addition to maintenance and operation.
(10) Charges are according to proportion of benefit derived. Minimum $1.00.
(11) .10% limit for county with less than $200,000,000 market valuation having district established as of 1/1/76.
(12) 50% of money from .20% levy on valuation in incorporated city shall be appropriated to city. However, none of the .084% goes to city.
(13) No instruction above grade 10. Special levy - no limit.